

The Business Education World

NOVEMBER

PERIODICAL ROOM
GENERAL LIBRARY
UNIV. OF MICH.

NOV 3 0 1945

1945

Departmental Conferences.....	<i>Irving Raskin and I. David Satlow</i>	117
Commercial Teacher in a Small Town.....	<i>Margaret Coleman</i>	120
Notes on In-Service Training.....	<i>Marion M. Lamb</i>	122
An Experience in the Teaching of Typewriting.....	<i>L. W. Anderson</i>	124
Making Office Practice Pay.....	<i>Doris L. Adams</i>	127
Which Way?.....	<i>Edward I. Crawford</i>	128
Status of Commercial Teachers.....	<i>Margaret Forcht</i>	131
Evaluating Student Teaching.....	<i>Velna Sollars</i>	133
Adventures in Social-Business Education.....	<i>Lloyd L. Jones</i>	136
Are You Satisfied with Your First-Year Bookkeeping Classes?	<i>M. Herbert Freeman</i>	138
The One-Hand Typist.....	<i>Kate M. Bartley</i>	141
News from Washington.....		143
Working Against the Clock.....	<i>Bernhard Bargaen</i>	144
A Grading Plan for Typing.....	<i>Robert Briggs</i>	147
On the Lookout.....	<i>Archibald A. Bowle</i>	148
November Bookkeeping Contest.....	<i>Milton Briggs</i>	149
November Transcription Tests.....	<i>Claudia Garvey</i>	151
The Bulletin Board as a Teaching Aid.....	<i>Eleanor Markley</i>	153
Clerical Discernment—or Over-Specialized Training?	<i>Joseph P. Callahan</i>	155
School News and Personal Items.....		157
Your Professional Reading.....	<i>M. Herbert Freeman</i>	160
Our Contributors		162
Shorthand Dictation Material.....	<i>The Gregg Writer</i>	165

Vol. XXVI

No. 3

20 CENTS A COPY

\$2.00 A YEAR



Many copies in few seconds

*Copies You're
Proud Of*

**Mimeograph
duplicator**

MIMEOGRAPH is the trade-mark of A. B. Dick Company, Chicago, registered in the U. S. Patent Office. A. B. DICK COMPANY, Chicago.

COPYRIGHT, A. B. DICK COMPANY



THE DEPARTMENT HEAD IN ACTION—

Departmental Conferences

IRVING RASKIN AND I. DAVID SATLOW

THE departmental conference has become an institution. Its avowed purposes are to afford the teachers and their department head an opportunity to share experiences, discuss common problems and suggest solutions, and agree on a program of constructive action. The conference supposedly creates an awareness of departmental needs and develops a sense of solidarity within the department.

Frequency of Meetings. How often shall conferences be held? Ideally, conferences should be called only when a need arises; but all too frequently their programming would find many conflicting commitments on the part of the department members, such as prior appointments, other conferences, in-service courses, and home obligations. Consequently, it is advisable to arrange for periodic conferences to be held at stated times, generally once a month, on a day agreed on by the group.

Length of Conference. Unfortunately, most departmental conferences take place at the close of the teaching day. Under such conditions, teachers are fatigued and hardly in a frame of mind for lengthy discussions of educational matters. The conference should therefore be brief, stimulating, and to the point. The ideal conference will generally last one hour; it will never exceed one and a half hours.

Many time-consuming factors, such as extraneous and digressive discussions, can be curbed without loss to any one. A late start is an inexcusable waste of conference time and constitutes a discourtesy to those who are punctual.

A conference of business teachers should reflect sound business procedures by getting under way promptly and by proceeding with its business in an expeditious manner.

Conference Planning. The heart of the conference is its agenda. Just as the supervisor expects the teacher to plan each lesson carefully, so, too, the teachers expect the supervisor to plan each conference thoughtfully. A specific factor contributing to an effective conference is the preparation of the conference program and its distribution sufficiently in advance of the meeting.

Supervisors will find the following suggestions helpful in the preparation of the agenda:

1. To provide for maximum participation by department members, the Committee on Conferences should avail itself of the interests and abilities of the persons comprising the group. Older and younger teachers alike have something to offer in the planning of programs. A plan of rotating committee membership in which one of the three members is selected each year will combine the elements of variety and stability in the personnel and policies of the committee.

2. To integrate conference deliberations during the year, the Committee will find it advisable to build conferences around a central theme. For example, the establishment of standards of achievement, the adaptation of methods and materials for the slow learner, the improvement of the testing program, the development of a new curriculum—any one of

these might constitute the central theme for a series of conferences covering a term or a year. At each conference, a vital phase of the central theme would be explored.

3. To increase the time available for weightier problems, routine matters should be disposed of by means of departmental circulars, with passing reference on the agenda. In general, anything that assumes the form of an announcement by the chairman—such as information covering textbook distribution and inventories, the schedule of bulletin-board displays, or the organization of grade committees—would fall into this category.

4. To provide for attention to current needs, items should be listed according to urgency or timeliness. Problems relating to the scope of uniform examinations, or the programming of pupils according to ability, lend themselves to stimulating discussion if considered at the proper time. Matters requiring determination at the current conference should be among the first items on the agenda.

5. To promote co-operation in the democratic shaping of school policy, priority should be given to questions referred by the administration for departmental consideration. This serves to prepare the teachers for intelligent participation in the debate that is to follow at the general faculty meeting. Such preliminary consideration prevents hasty approval of policies that may later affect the department adversely.

6. To provide for crystallization of department policy, conference time should be allotted to reports by committees on departmental projects under way, to a discussion of these reports, and to recommendations for the guidance of the committees. This phase of the agenda may deal with reappraisal of objectives, development of new courses of study, preparation of new instructional materials, or any other departmental problem calling for unified action.

7. To encourage professional growth, the agenda should provide for a discussion of major educational problems. The themes of convention gatherings and the issues raised in professional periodical literature offer an ample source for such materials.

8. As the prime purpose of supervision is the improvement of instruction, conference time might well be used for a consideration of teaching methods and devices. Discussion

may assume various forms, among which are the description of an effective method or device by teachers invited to make such contributions; a model, or demonstration lesson; or a talk by the supervisor, in which he brings to the attention of the group some of the commendable practices observed by him during classroom visits.

9. Because no agenda can anticipate every situation that will arise, "new business" pertaining to the welfare of the department should be permitted before adjournment. The program thus becomes flexible. Those teachers who consistently rely on last-minute inspiration should, however, be encouraged to make recommendations to the Conference Planning Committee sufficiently in advance of the meeting to allow for their inclusion in the agenda.

The Conference Minutes. The worth-while conference should be productive of worthwhile results. Much significant material may be lost when no record of collective departmental thinking is kept. The alert supervisor will find many advantages accruing from the duplicating of conference minutes: a cumulative record is maintained intact, teachers are provided with copies of the minutes for their files, cross-reference file copies are possible without added effort, copies for superior officers in the educational system are available, and a system of exchanges with other commercial departments is easily effected.

How elaborately should minutes be written? The secretary should recognize that significant matters merit more extensive treatment than do matters of small consequence. Much of the conference proceedings can be summarized succinctly. Items, however, that called for considerable debate or that consumed much time should be reported thoroughly. The dialogue form of reporting adds interest to the content and attractiveness to the record. The use of a uniform format on uniform-sized paper will make it convenient for teachers to retain a neat and orderly set of minutes for ready reference.

To give completeness to the record, the conference report should include the date, time, and place of the meeting, the names of the teachers (and others) present, and of the person presiding. Items should be preceded by appropriate captions. Adherence to standard rules governing the typewriting of manuscripts adds a professional touch to the minutes.

The secretary should ever bear in mind the

value of giving credit where credit is due. Like all other human beings, teachers are not averse to recognition. The principle of journalism that "names make news" is equally applicable to the writing of minutes.

The chairman will avoid needless duplication of time and effort by making frequent reference in his circulars to applicable items that appeared in specified minutes. When such reference is made, the need for preserving minutes in permanent form for ready access becomes apparent to the teachers.

A card index for the items appearing in the minutes will facilitate reference to pertinent data. It will also serve as the basis for the cumulative index that the alert supervisor will wish to issue periodically. In time, the cumulative file of conference minutes becomes the basis of much of the material that will comprise a departmental manual.

Conclusion. The conduct of the conference will reflect the leadership of the supervisor and the degree to which department members work together toward attaining common goals.

To make conferences inspirational, the supervisor should realize that just as the recitation pattern should vary with instructional needs, so, too, the conference pattern should vary as the occasion warrants. The monotonous repetition of conference items, term after term,

sets a pattern for departmental rut. To obviate this shortcoming, the Conference Planning Committee should arrange for variety in both scope and conduct of the meeting. The solution can be found in panel discussions, round-table discussions, debates, joint departmental conferences within the school, interschool conferences, demonstration lessons, and guest speakers representing business, education, and the community. A combined social and professional get-together in the form of a luncheon, afternoon tea, or dinner meeting held once a term will promote departmental rapport.

The chairman should assume an active part by meeting with the Planning Committee and guiding its efforts. He should not feel that educational Utopia will spring from the delegation of authority to teachers. Democratic supervision can be productive of results as poor as those of autocratic supervision. A conscious effort should be made to have a "feature attraction" at each conference. As a result, the spirit of resignation to anticipated boredom will be replaced by expectant curiosity. Conferences will become sought-after events that are refreshing, stimulating, and profitable. Instead of expressing delight that a conference is over, teachers will look forward eagerly to the coming conference. Indeed, this is the test of the effectiveness of the departmental conference.



Tri-State Association Meets

THE TRI-STATE Commercial Education Association held its fall meeting October 5 and 6 at the Roosevelt Hotel, Pittsburgh. The president of the association, Dr. Clyde E. Rowe, presided. Dr. Robert Ferguson Galbreath, president of Westminster College, delivered the luncheon address.

The program was divided into two parts: a forum on applied business education, participated in by both businessmen and business educators; and a private school section in which the financing of the postwar education program was discussed.

Dr. Elmer G. Miller, for many years director of commercial education and handwriting in the Pittsburgh Schools, was voted a life member of

the association following the announcement of his retirement on September 30.

Dr. Miller plans to devote much of his time writing on the teaching of handwriting.

This association renders an exceptionally valuable service to its members during the year through its official publication, *The Tri-State Business Educator* under the editorship of Henry S. Baumgarten, the first vice president of the association.

The other officers of the association are:

Second vice-president: Lillian N. Horne. *Treasurer:* Robert Angelo. *Secretary:* Mary C. Donnelly. *Executive Board Members:* Karl M. Maukert, Robert L. Fawcett, Alfred H. Quinette, Russell Cansler, Mrs. Arthur E. Cole.

The calmer thought is not always the right thought, just as the distant view is not always the truest view.—Hawthorne

COMMERCIAL TEACHER IN A SMALL TOWN

MARGARET COLEMAN

THIS is my third year as commercial teacher in Lake City High School. Lake City, snuggled in the valley between the Cumberland Mountains, twenty-seven miles from Knoxville, Tennessee, is the railroad center of the coal mining industry in this section. Formerly called Coal Creek, the town changed its name to Lake City when Norris Dam was built just five miles away.

A two-year commercial course of typing and shorthand is offered in this Grade A high school, which has two hundred pupils and ten teachers.

There are fifteen pre-war typewriters in the commercial department, which is in its seventh year. The first year the typing class consisted of six pupils; however, in the intervening years it has increased to four typing classes with fifteen pupils each. Bookkeeping and commercial law were installed and shorthand added to the curriculum.

The majority of Lake City High School students do not live in Lake City but ride the school busses. One bus travels thirty miles over the mountain, necessitating the pupil's leaving home by 6:30 a.m. As the bus goes down the mountain, children from side roads walk as far as two miles to meet it.

Prior to 1943, Fork Mountain, located thirty miles from Lake City, in the heart of the coal mining section, had a high school; but, because of the shortage of teachers, the school was forced to close and students have to ride sixty miles every day to and from school. In the course of four years, a child who graduates from high school has traveled the equivalent of three times around the world.

Pupils who ride on the busses are, for the most part, the sons and daughters of miners and mining officials. They, like the majority of people in the mountain regions of East Tennessee, are of pure Anglo-Saxon strain, sturdy, fine-looking, healthy boys and girls with good manners and above average intelligence. The boys are fine athletes with a good sense of sportsmanship. Contrary to the opinion outsiders entertain about the mountain people of eastern Tennessee, both boys and

girls have a surprising degree of sophistication.

Contrary to this popular belief, these children are well-dressed in the modern fashion, for the commissaries and stores are well-stocked with clothes designed by fashion designers whose labels are famous in the leading shops and fashion magazines in this country. There are several small department stores and shops in Lake City; then too, Knoxville is just an hour's drive.

It is the job of the commercial teacher in this school to obtain from various firms application blanks for pupils to fill out, and to arrange for tests at T.V.A. I announce to the pupils and post circulars about various civil service jobs that are available and the time tests are to be given.

Varying the Program

I try to make a varied program of second-year typing; introducing some instruction on general business, emphasizing filing, letter writing, and transcription. The first semester we review all the letter writing budgets in the manual. Then I give them instruction on different types of business letters. We discuss the different types thoroughly and read examples of letters, and they write original letters of all different types. We write letters of inquiry to firms asking questions that require a personal answer. When we receive the replies we compare them with the styles we have studied.

We take situations and from them write letters of adjustment; then we judge the best ones. The most difficult to write are letters of application; on this we spend much time, since getting a job is the ultimate goal of the commercial student.

The last part of the second year, I give a considerable amount of dictation. The transcribed letters are graded by the number of mailable letters the pupil transcribes.

This past year, the school gave ten prizes in each typing class for typing speed and accuracy, and five pins in the shorthand class to pupils who could take dictation at 80 words a minute for a period of five minutes.

Last year when the principal asked the English teacher and me to publish a stencil-duplicated school newspaper to send news to the boys in service, I was "all at sea." But with the excellent aid of the English teacher and the co-operation of the students, we were able to issue a good newspaper which the students enjoyed and for which the boys wrote their grateful thanks.

At the close of the school year it was very gratifying to receive a certificate saying that the *Lake City Herald* had won second prize in a state-wide contest for stencil-duplicated school papers sponsored by the University of Tennessee.

The work of the paper, instead of being an unwelcome task, was undertaken with enjoyment by the pupils and was an invaluable aid to them in stencil cutting and arrangement.

Openings for jobs in Lake City are limited, but a few good ones are held by commercial graduates. One girl is bookkeeper in the local bank, and another has a responsible position in the second-class post office. One graduate is business manager of the local drug store and bus station.

Because of the T.V.A. in Knoxville and the gigantic project opened up in the area by the Government at the beginning of the war, the employment problem has ceased to worry anyone in this vicinity. This project is at Oak Ridge, Tennessee, approximately eighteen miles from Lake City.

Prior to 1942, girls and boys with commercial training, who were unable to secure clerical positions at home or at Knoxville, went to the two local mills (hosiery and shirt) where they hopefully awaited a chance for commercial advancement.

But in 1943, out of forty-one graduates, of which nineteen were boys, fifteen entered the armed forces, one went to college, and fifteen girls received employment as typists and stenographers with the various organizations at Oak Ridge. Two girls worked all summer and entered college in the fall, while the rest of that year's graduating class are still working at the "project."

Out of the fifteen boys who entered the armed forces, eight have at different times served as typists and office workers in the armed forces. Two graduates in the Army and three in the Navy expressed regret at not having studied shorthand as they would have

advanced more rapidly had they been able to take dictation. Several are taking special training courses in typing and shorthand in the Army.

Last year a graduate, the bookkeeper at the bank, attended my shorthand class. In the past three years, eight teachers have taken typing in their free periods.

In 1944, out of a graduating class of twenty-two with five boys now in service, all the girl commercial graduates obtained clerical positions except one who has gone to college, one who is taking nurses' training, and another who is married.

Two National Typing Contests Announced

THE NATIONAL Catholic High School Typists Association will sponsor two contests in type-writing during this school year—the every-pupil contest on March 14, and the individual contest on April 25.

Membership in the association is open to any Catholic secondary school in the United States and the adjoining countries. In the contests, the first-year students take a ten-minute plain copy test from unfamiliar copy, and the advanced students spend fifteen minutes in letter writing.

Twelve newly-designed trophies will be awarded to winning schools. These trophies will become the permanent property of the winning schools. Certificates and individual prizes will be awarded to individual students for outstanding speeds and number of mailable letters.

Last year, a total of sixty-eight Catholic high schools in twenty-eight states including Hawaii, participated. For complete information and blanks, write to the national director, Reverend Matthew Pekari, O.F.M. Cap., St. Joseph's College and Military Academy, Hays, Kansas.

Major Eckhoff in Shanghai

MAJOR HARRY C. ECKHOFF, well-known Pacific Coast business educator, is now Chief of the Education Branch of the Information and Education Section of the China Theater Headquarters of the United States Forces.

After preparing a program in the China Theater, he is now engaged in seeing that the various units in that theater organize on-duty programs including a university study center at Shanghai, his headquarters.

He writes that he is eager to be back in public school education, but that he will probably be one of the last to return to the States.

Notes on In-Service Training

Induction Training of Teletype Operators In the Office of War Information

MARION M. LAMB

AN important operating problem which is referred to a training section for solution or partial solution usually presents a real challenge to the competence of the training staff. The operating problem must be defined in terms of training needs; all possible solutions to the problem should be considered; if advisable, a training plan should be formulated and carried out; and—last and important—the value of the training should be measured in terms of improved operations.

In the early days of the war, Mr. Fred Trimmer, Assistant Chief of OWI's Bureau of Communications Facilities, asked the training officer for assistance in improving the skills of new teletypists whose basic training had not equipped them to dispatch the heavy volume of OWI messages speedily and accurately.

The training officer assigned Mrs. Margaret Shuck, who was in charge of the clerical training program, to the problem. After making a study of the training the teletype operators had received in an outside agency before they reported for work in the Office of War Information, Mrs. Shuck took the course which had been given to them. She then analyzed the work in the teletype room and checked the speed and accuracy of the most efficient experienced operators. After making these two studies and discussing the proposed training project with Miss Bessie Chancey, the supervisor of the teletype room, and other officials in the Bureau, Mrs. Shuck set up job standards and developed an in-service training program to help the new teletypists meet these standards.

This training program, one week in length, included:

1. Practice exercises to develop speed and accuracy in operating the American Telephone and Telegraph No. 19 electric teletypewriter, including:
 - a. Making corrections
 - b. Returning carriage at end of line
 - c. Use of line feed key
 - d. Use of transmitter
 - e. Use of send lever
2. Practice exercises to develop speed and accuracy in reading perforated tape
3. Preparation of messages
 - a. Practice in setting up the following:
 - (1) Press special
 - (2) Telegram
 - (3) Code message
 - (4) Combined press copy
 - (5) Foreign language message
 - (6) Service message
 - b. Learning priority classification of messages
 - c. Learning how to proofread copy to insure accuracy
4. Practice in changing paper, tape, and ribbon on the teletypewriter

Emphasis should be placed on the fact that during the training period, the new operators were (1) building speed on the machines they would use in actual operation, (2) mastering the details of operating routine during practice, and (3) becoming used to the noise of the electric teletypewriters—all of which helped them adjust more easily to their work and working conditions.

When the teletypists had completed the one week training course, they were tested, and those who passed the tests started to work under Miss Chancey's supervision. A teletypist who was unable to pass the tests at the end of the training period was required to continue her practice until she could.

In addition to the training program, a promotional plan was devised for upgrading operators according to levels of proficiency demonstrated on tests given by Mrs. Shuck. Under this plan, operators with a CAF-2 rating (\$1440¹) were considered eligible for CAF-3 jobs (\$1620²) when they (1) had served thirty days on the job, (2) could teletype fifty gross words a minute with not more than one error each hundred words for periods of time ranging from three to six minutes, and (3) could read a perforated tape at the rate of seven words a minute. To be eligible for a CAF-4 job (\$1800³), an operator had to be able to teletype sixty gross words a minute.

¹²³ Prior to July 1, 1945

with no more than one error each hundred words for periods of time ranging from three to six minutes, and she had to be able to read perforated tape at the rate of twelve words a minute. Tests were given for CAF-4 jobs only when there were vacancies to be filled, and in selecting the operators to be advanced, operating officials considered seniority rights and personal qualities of the operators, as well as test scores.

The experienced operators were provided with practice materials which helped them improve their skills so that they could qualify for a higher grade. However, the responsibility for improvement rested with the individual operator.

For the training course, Mrs. Shuck prepared a teletype manual of practice materials, adapted for the most part from typewriting exercises, and a manual of instructions on the mechanics of transmitting and receiving messages.

As a result of these training and testing procedures, the teletyping speed of new operators, which formerly ranged from twenty-five to forty-five gross words a minute, was brought up to a minimum of fifty gross words a minute, and the tape-reading speed was raised to a minimum of seven words a minute—standards established for the CAF-3 jobs. The trainees were promoted without delay to grade CAF-3 when they had reached the above level of skill and had worked thirty days on the job. When a CAF-4 job was vacant, tests were given by Mrs. Shuck to CAF-3 operators who wished to establish their eligibility for the CAF-4 assignment.

What about the operators who could not reach the performance standards? Mrs. Shuck states that most of them transferred to other jobs for which they had more aptitude. A few of them, discouraged by the superior performance of their co-workers resigned.

Miss Chancey and other officials in the Bureau of Communications Facilities declared this training project successful because it developed efficient operators for the teletype room. Mrs. Shuck considered the training satisfactory because many of the CAF-3 teletypists continued to improve by actual operation and by practice which eventually qualified them for CAF-4 jobs.

Why was this training project successful?

1. The instructor from the training section and the supervisor of the teletype room worked as a team

in diagnosing the problem and planning its solution.

2. The instructor from the training section knew all the details of the job before she attempted to instruct the operators.
3. The instructor and supervisor recognized the fact that some errors are due not to lack of skill, but to lack of adjustment to environment and to consequent lack of confidence.
4. The instructor and the supervisor realized the importance of intelligent understanding of the work to be done.
5. The instructor and supervisor both understood the incentive value of a promotional plan that recognized improvement in job performance.

4 Billion, 900 Million in One Year!

TOTAL COST of accidents in 1944 was \$4,900,000,000. That is twenty-seven times the endowment fund of the Rockefeller Foundation or enough to build 117 airports comparable to LaGuardia Field in New York.

Approximately 900 persons are fatally shot each year in hunting mishaps, the National Safety Council reports. This is one-third of those accidentally killed by firearms.

Accidental deaths in the United States during 1944 decreased 4,000 or 4 per cent from 1943. The total last year was 95,000.

Twenty-five thousand fingers were permanently injured during 1944, the National Safety Council estimates.

HOWARD M. MUNFORD, for many years principal of the Normal Department of Bay Path Institute, Springfield, Massachusetts, died on October 17 in Washington following an operation.

Mr. Munford has been a member of the Bay Path faculty since 1920. He taught for five years in Gregg College, Chicago. During the first World War, he spent a year abroad with the Army Educational Commission. In the second World War, he trained several Westover Field groups in shorthand and typewriting.

All of the members of Mr. Munford's family saw active war service. Mrs. Munford has been in executive service abroad with the Red Cross for the past three years. The three sons, Howard, Jr., David Charles, and James Munford, served in the United States Navy.

Hundreds of shorthand teachers have been privileged to receive their training in Mr. Munford's classes at Bay Path Institute and at Gregg College. His blackboard writing contests were a popular feature at the schools where he taught.

Business education has lost a pioneer methods instructor in his passing.

An Experience in the Teaching of Typewriting

L. W. ANDERSON

*From a talk given before a group of commercial teachers
at St. Cloud State Teachers College, St. Cloud, Minnesota*

WHEN war broke out and commercial teachers were being called in to teach Army and Navy classes, an unusual situation arose. Trainees were being sent to school for a period of four to five months, to become yeomen and to be qualified for secretarial work in the Navy. Both in the Army and Navy, they were taught radio communications.

It fell my lot to be sent to a Naval Training School where we were asked to teach the trainees for one hour a day for sixteen weeks (96 hours in all) and to have them typing 40 words a minute gross speed by the end of that time. The "end goal" was not shocking enough; trainees taking code transferred from the use of the pencil to the typewriter at the beginning of their ninth week, and we had to be sure that they had automatized the reaches and could stroke accurately a gross of 30 to 35 w.p.m., including number reaches, by the end of the eighth week.

Harold H. Smith, D. D. Lessenberry, and others knew it could be done; I didn't. At least my experience had not proved it to me. Now I know it can be done, and I am convinced that during the first semester of work the emphasis in any beginning typing class should be on the development of typing skill rather than on familiarity with letter forms and the various businesses of proper report writing.

Because every minute counted, very careful planning was necessary. Our first day had to be meaningful. Paper was distributed as the trainees filed into the room. Sometimes we were able to get names and heights in advance and could have the seating chart made and the stations assigned before we saw any of the trainees. This was a timesaver because, before this first class period was over, we had to show the trainees how to sit at the machine, how to insert and remove the paper, how to hold the hands on the keyboard, how to snap the keys rapidly and surely, where and what the carriage return is, how to set margin stops, how to space between words, and how to strike the five letters *iftsn*. In addition,

trainees were given to write an exercise, using the five letters presented.

We found that position at the machine more important than is generally realized. The typing position is not just an ideal that some theorist thought up—it means *typing attention*. The servicemen understand that term. When the Navy watch goes to Guard Mount for their orders, the Officer of the Day calls them to attention before presenting their orders. He wants their whole and best attention, and he knows it is best at that time.

In typing, you sit poised and alert for coordinated response to proper stimuli. You should, therefore, have your hips against the back of the chair and your feet flat on the floor. You should sit so that the center of your body lines up with the *k* key; this will give more power to your fourth-finger reaches.

Hand Positions Important

The hands should be held so that the knuckles are as high as the first joint, with the rest of the finger straight downward and poised over the guide keys. The key should not be carried down into the basket but snapped so that your finger does not interfere with its return. You can easily distinguish a "punched" key because the character will be shaded.

There are twenty-six letters in the alphabet, the semicolon, the period, the comma, the slash bar, and the ten number keys. That is a total of forty keys to learn to use automatically. If you teach five keys a day, eight days will be required to complete the keyboard. You will find, however, that some of the keys are already known, either because they are guide keys or because they are traversed to get to another key.

When the trainee, for instance, has located the letter *i*, he has learned *k* even though he has never struck it. And when he hits *t*, he will find that he can distinguish that key from *r*, which is closely associated with it by the reach pattern. The rapid presentation of the keyboard is not too fast. A few in the class

will not get it and will need more time; but some will be ahead, and so you must go on.

The reader may be interested in the methodology employed in presenting *if* during the first class hour. First we locate the guide-key position. It is not necessary for the students to know what the guide keys are; but it is essential for them to make the reach from the guide key *k* up to the *i* and to bring the finger back to its position, poised above the guide key *k*, after the *i* has been struck.

After being shown the location of the key on the chart, and after being given an explanation of the stroke, the trainees write the letter several times, illustrating the stroke. Then all write the letter together as it is called out: *iiii i i i i*. The stroking of the space bar is taught at this point.

The *f* is taught in the same manner. *I* and *f* are now combined, and students "sing out" the letters while striking the keys. The learner finds much satisfaction in being able to write a word his first day in class. The reach to *t* is then taught, and the words *if it* are written. With the teaching of *s*, students are able to write *if it is*; and finally the teaching of *n* makes possible the typing of the phrase *if it is in*. When the class members realize that they can write a whole sentence, they are in a receptive frame of mind for future work.

Introduction and drill will consume most of the first period. It is desirable to complete that part of the assignment in time to allow the last ten minutes of the period for individual work. While students are making several copies of a simple lesson involving the letters taught, the teacher will have a chance to observe individual students more closely in order to see that they are snapping keys, sitting properly, and keeping their eyes on the copy.

Thought Control Difficult

One of the most difficult things about learning typing is the development of thought control. Poor thought control is characteristic of too many persons. Proper concentration is essential in any field, but in some courses the lack does not evidence itself so markedly as it does in typing. Concentration should be stressed in some other field before a student comes to a typing class; but, if a student can be properly motivated, he will become interest-

ed in keeping the carriage moving and will ultimately learn to read and write from copy at the typewriter.

Forty words a minute is not fast; it is only 200 strokes a minute. Anyone can strike nails 200 times in a minute with a hammer, but he will not necessarily be doing effective driving. If in the drill work the teacher paces the class on familiar material at a rate fast enough to make the students move expeditiously, they will soon be maintaining a more rapid pace on all their typing. Speed is of the essence in the first few weeks. It is better to have students stroke rapidly at first even if their accuracy suffers somewhat. When I detect many errors in the first copy of a student's project, I ask him to make several copies of that project, striving to make each succeeding copy more accurate than the preceding one, and insist that he put every copy that he makes into his folder for his budget grade.

Grades Reported Weekly

In the Naval Training School, we were required to report grades each week; and the grades were designed to show typing ability and progress week by week. After checking over 5,000 students through the school, we should have a fairly good idea of the weekly progress to be expected of a beginner. The weekly grades were based upon his net typing speed on a graduated timed-writing in straight copy (plain language copy); his net speed in Fox copy (coded groups, or mixed copy with numbers); and the quality of his daily work, as was shown in his folder of lessons he had been able to complete each week. In order to simplify the bookkeeping, I initialed the tests as soon as they were given and asked that they be kept in the folder until we had completed the testing program for the grading period. Each test was given twice, and the papers with the higher marks on each test were submitted with the budget work for the week's grade.

With a full teaching schedule, time does not permit going over every project written by every student every week; but each student should be carefully checked periodically. One method of diagnosing stroking difficulties is by checking the folder work. When folders were returned after the fourth week, every student was handed an error-analysis chart and was shown how to record errors in his writing. He would then go through the entire week's

budget work and record every error on every project, to determine the errors he was making consistently. Then drills were selected from remedial drill sheets designed to correct this most common error, and he would type a remedial project for the new week.

Recognizing student difficulties in a typing class is a real problem, and one that a great many teachers are not able to do satisfactorily. Merely to watch a student type and make suggestions from the observation will, many times, miss some of the techniques that are very important to a beginning student. Consequently, it was found better to prepare a list of the techniques and to check each student against

the chart, rather than to leave it to guesswork. At that, some difficulties could not be detected either because we did not include them on the chart or because we did not take time enough with each individual observation.

Can these results be obtained by the average teacher with the average class? I would say "Yes." They can be realized by adhering to the following principles: Your standards, or goals, should be high; and you should check frequently on student progress and on your own teaching. Demand 40 words a minute with no more than one error a minute during the first semester as a goal. Make every minute count. Plan, Plan, PLAN.



D.P.E. Chapter Installed at Syracuse

A CHAPTER of Delta Pi Epsilon was installed in Syracuse University on September 22. Dr. O. Richard Wessels, head of the Department of Business Education and Secretarial Science, Syracuse University, is the faculty sponsor for the new chapter.

The chapter was installed by Mrs. Helen Johnston, of Cornell University, national vice-president of the fraternity; Harmon Wilson, editor of *The Balance Sheet*; and Clyde I. Blanchard, managing editor of the *B.E.W.* Also

participating in the services were E. Dorothea Meyer, of Alpha Chapter, and Joseph Morrow, of Gamma Chapter, both new members of the Syracuse faculty.

The following faculty members and graduate students were initiated:

Officers: president, Jane McDonald; vice-president, Julia Gallik; corresponding secretary, Ann Boghosian; recording secretary, Elizabeth Corwin; treasurer, Marie C. Gantert; historian, Mary Frances Cuffney.



Front, L to R: O. Richard Wessels, Elizabeth Corwin, Ann Boghosian, Jane McDonald, Julia Gallik, Marie Gantert, Mary F. Cuffney. **Back, R to L:** Susan Perlet, Clyde I. Blanchard, Mrs. Anne Dodds Brown, Katherine Dily, E. Dorothea Meyer, Margaret Morrison, Elizabeth Mueller, Helen M. Johnston, W. Harmon Wilson, Bernice Melious, D. W. Feller, Mrs. Mildred Hughes, Russell E. Hardendorf, J. H. Morrow, Victorine Chappen, and James Bachman.

Making Office Practice Pay

DORIS L. ADAMS

STENOGRAPHER shortage! Lack of help! Inefficiency! These are common words and phrases—even in the small community. In Wyoming, Illinois, a village of less than 2,000 population, there are several factories, stores, offices, churches, and clubs that are unable to obtain trained persons to do their clerical and stenographic work.

The businessmen pleaded with the Commercial Department of the Wyoming High School to come to the aid of the community and offered to pay student workers according to the job.

The formulated plan, which has been successfully executed and is now in operation, is described in the following paragraphs.

Students in advanced business classes are asked the kind of business organization they prefer; then each student is "farmed out" to an employer for the period of time that each day he would ordinarily be attending office-practice classes—that is, two hours each morning and two or three hours after the last class of the day, which is usually two-thirty or three in the afternoon. Some students enjoy the work so much that they go back for a few hours in the evening during busy seasons. Most have had some previous instruction at school in the work they do.

The duties are varied. Two girls are employed by the local bank to do billing, filing, and calculating, and to serve as tellers. Two more take dictation, operate dictaphones, and make tabulated reports in the office of a local plant. Still another serves several stores by typing withholding tax, social security, and ration reports. She also prepares purchase orders, bills of lading, and invoices. An Internal Revenue agent employs one student to fill in income tax forms and make tabulate schedules.

Such work as stencil-duplicating letters and addressing envelopes for bond drives, duplicating church programs, making tickets and programs for local entertainments, and duplicating letters for launching Community Club membership campaigns is done for the community organizations.

Each beginning stenography student is as-

signed to a department in the school to take dictation and transcribe letters, to file, and do clerical work whenever it is needed. Students do the work of the high school office, each taking charge during his free periods.

This program gives students a much wider range of actual office experience than otherwise would be possible because of limited facilities at the high school. The businessmen and community organizations are grateful for the alleviated stenographer shortage and have promised their student employees full-time jobs as soon as they graduate. Students who wish to get into positions in larger cities or industries are more self-confident and competent, thanks to their actual office experiences. The students are enthusiastic about their duties each day; and they look forward to the weekly pay envelope, even though it contains no large amount.

All in all, this program is the answer to Wyoming High's Commercial Department steno shortage problem. Perhaps it is the answer to yours, too.

Treasury Confident That Schools Will Make Victory Loan Successful

WHEN TREASURY OFFICIALS met just after V-J Day to make plans for the final Victory Loan, schools were mentioned again and again as indispensable to the success of the drive. The Treasury Department believes that through school activity, the Victory Bond order form will be carried to at least five million people who would not otherwise be reached in this last formal drive, October 29 to December 8.

A great many teachers and school administrators have urged that the Treasury continue in some form the thrift education work heretofore conducted under the Schools-at-War Program. In some localities, banks have laid plans to work with schools and continue this thrift education. The Treasury would welcome suggestions from school administrators as to whether or not it should continue to offer any program planning service or materials of a thrift education nature.

Address Daniel Melcher, director, Education Section, War Finance Division, U. S. Treasury Department.

Which Way?

EDWARD I. CRAWFORD

THREE boys together on the fourth floor of a big department store separated and a short time later met again on the first floor. One had ridden down in an elevator, one had taken the escalator, and the other had walked down the stairs. Which was the right way to go down?

The question—*Which Way?*—confronts the average teacher many times each day. Which way should a manuscript be typed? Which way should the stenographic identification be indicated in a letter? Which way should a letter be folded? When should numbers be spelled and when written as figures? What is the proper punctuation for any one of a number of items? When should a certain word be written with a capital and when without the capital?

Any attempt to answer these questions presents another question—How can one determine which is the right way? Can more than one way be right? One secretarial text presents a particular way to do something. The teacher, using this as an unquestioned authority, criticizes a pupil for doing it another way, and the pupil presents a different text to defend his action. Which book is right?

An author will develop a set of standards for business letter styles—date at right margin; if inside address is blocked, closing must be blocked to correspond; to state two of the regulations—and a teacher does a splendid job of conveying these standards to the students. Then one of the graduates secures a position in an office where the custom is to center the date, block the inside address, and stagger the closing. What should he do? If he follows technically what he learned in school, he may lose his job. If he follows the office style, he will be violating what has come to be a basic principle of right or wrong procedure.

What is the final authority on punctuation, capitalization, when to spell a number and when to write it in figures, or on any one of a number of other procedures? The answers to these questions depend upon the individual.

The final authority for each person is the one which he selects and uses *consistently*.

Perhaps the two most universally accepted standards of authority on forms of writing are the *United States Government Style Manual*, and the *Chicago University Manual of Style*. Each of these manuals is used by thousands of persons to certify that the things they do are right. And yet, even a superficial study of the two books will reveal dozens of disagreements on typical styles. A simple illustration is given:

The *Chicago Manual* regards a connected listing of measurement or time units in different denominations as a series to be set off by commas, and authorizes that numbers used with these denominational units shall be spelled if under ten. A sentence is given illustrating this:

It required four years, three months, and five days to complete the project.

The *Government Manual* differs in two respects. It does not consider a connected listing of measurement or time units of different denominations to be a series and requires no commas, and authorizes that all numbers expressing time, measurement, and amounts of money be written in figures regardless of the amount. The sentence given above, following these instructions, is:

It required 4 years 3 months and 5 days to complete the project.

The two sentences are diametrically different in technical form, yet each follows an authority with which few persons would have the temerity to take issue. Who can say that one is right and the other is wrong?

Many other equally striking illustrations of conflicting "right ways" can be found both in the two manuals named and in many textbooks used regularly in the schools.

How can one decide where to set the margin stops for a business letter? In one typing text the instructions are to make the body of the letter assume a ratio of five point seven. Another devotes a great deal of space to exact margin stops for specified numbers of words.

in the letter on a basis of a pica typewriter, no consideration being given to the possibility of a person's work being done on an elite machine. The assumption in this text is that a person will always know in advance just how many words there will be in a letter and that he will memorize the chart of margin stops. Still another book suggests that the same margin stops be used for all business letters regardless of their length, the typist merely dropping to a lower position on the letterhead to start a short letter.

Again, which way is right?

If one is invited to the home of another for dinner, he seldom finds things exactly as they are in his own home; yet, as a rule, he experiences no difficulty in adjusting himself to the different situation. It seldom crosses the mind of a guest to question the rightness of the way his host does things. Would it not be better for a teacher to familiarize his students with various office possibilities so that they will be as much at ease in new situations as they are when they visit the homes of friends?

Business Office Decides

After all, what is it that determines how a business transaction shall be carried out? In the last analysis, it is the business office. Business offices are not all in agreement as to procedures and it is very probable that if they were, the resulting monotony would eliminate much of the romance of business.

The plea has often been heard: Why cannot we who work in the secretarial and general business field get together and agree on a common vocabulary and set of basic principles covering all office forms and procedures? Standardization is what we need and general agreement is the only way to get it.

There is little ground for argument against this idea. In few fields does there appear to be as much evidence of consistent lack of agreement as is found among teachers of business subjects. But if the truth were known, the differences are more apparent than real. Every good business teacher wants the same thing—to train students who will make good on the job.

The question, then is: What shall we attempt to standardize?

It would seem that the primary objective of business training should be to develop prin-

ciples; to set up general goals toward which to strive; to create real understandings of business in the minds of the students. It is this set of principles which should be standardized. Every student should be made aware of things he is going to come in contact with when he goes to work, and should be equipped as far as possible to handle them.

Teach Understanding of Rules

One of these principles is an understanding of the meanings of such procedures as the rules of punctuation and capitalization. A teacher will accomplish much for his students if, instead of allowing them to think that there is one right way, he attempts to explain to them why one author gives one method in his book and why another method is presented in a different text.

To be sure, from the standpoint of teaching it would be vastly more convenient if there were only one way, but the fact remains that there are more ways than one for many situations. This should be pointed out to the students and they should go forth with an understanding which enables them to appreciate the reasons for differences rather than a conception that some are right and others are wrong. If writers of textbooks would follow this plan in their presentations, the aid their books would be to teachers as well as students would be measureless.

The principle of teaching business letters follows a similar plan. The students should be made aware of the various styles of letters and of the advantages and disadvantages to the use of each style. They should be given reasons for using open or closed punctuation, for indented or block paragraphs, for placement of special items such as *Subject* and *Attention*, and for various forms of salutation. The several possibilities for line length determination should be presented—not in the sense of one being arbitrarily right and the others wrong, but with the idea of familiarizing students with all methods—and the points in favor of and against each should be determined, analyzed, criticized, and understood.

One typing book shows illustrations of six or more business letters, no two of which are styled alike, to be typed by the students as shown. No reasons are given for typing the letters differently; no explanations of why they are constructed as they are. A brief statement

with each, telling why certain parts of it are the way they are would be most useful to the students.

Certain procedures which would be quite proper in one type of letter might be objectionable in another. Just as high heels are not in keeping with a sports costume, so are the typical underlinings and other characteristics of a sales letter out of place in a communication making or acknowledging an appointment. If a teacher can develop in his students a thorough background in general letter-writing principles and good taste, the students will be able to do things in various ways and still remain within the confines of business propriety.

It is not the intent of this discussion to depreciate the need for accuracy. One of the basic secretarial principles is to eliminate error and prepare all types of reports correctly. Transportation and communication rates are positive and are not subject to variation. It is essential that a stenographer record what is dictated to him in its entirety and that he transcribe it accurately. Orders must call for definite amounts of specific items at stated prices. A contract must state exact conditions. Deeds, mortgages, acknowledgments, and other legal forms follow certain patterns and must always be made according to those patterns. Dictated to him in its definite amounts of specific items at stated prices. A contract must state exact conditions. Deeds, mortgages, acknowledgments, and other legal forms follow certain patterns and must always be made according to those patterns.

Neither is there any intended implication that business houses should not adopt and consistently use such specific forms and standardized procedures as they may elect.

The intent of the discussion, rather, is to attempt to demonstrate that the basic objective of business education is to develop understandings rather than narrow prejudices in the minds of students—understandings which will enable students to analyze business situations and see them in the light of their broader aspects.

Which way? will not mean a technical application of dogmatic rules to a student; but, on the contrary, will call upon him to apply real principles based on the larger concepts of accurate business practices.

THE bigger a man's head gets, the easier it is to fill his shoes.—*Magazine Digest*

S.B.E.A. Convention Soon

THE SOUTHERN Business Education Association will hold its first postwar convention from November 22 to 24 at Lexington, Kentucky.

The president of the association is George Joyce, Woman's College of the University of North Carolina, Greensboro. The other officers are:

First Vice-President: L. C. Harwell, Robert E. Lee High School, Jacksonville, Florida. *Second Vice-President:* Herbert Squires, Greenleaf School of Business, Atlanta, Georgia. *Treasurer:* Dr. H. M. Norton, Louisiana State University, Baton Rouge.

The association publishes a quarterly, *Modern Business Education*, edited by Dr. A. J. Lawrence of the University of Kentucky.

Dr. Lawrence will be host to the business educators attending the convention, which will be held on the campus of the University of Kentucky. An excellent program is in preparation.

W. W. Lewis Honored

W. W. LEWIS, principal of Gregg College, Chicago, was guest of honor at a testimonial dinner commemorating his twenty-fifth anniversary as a member of the Gregg College faculty.

The dinner was given by Dr. John Robert Gregg. Paul M. Pair, director of Gregg College, presided. Mr. Lewis' associates presided the program:

MR. LEWIS—

As a Teacher: Mrs. Catherine MacDonald

As a Counselor: Mrs. Evelyn Stokes

As a Planner: Isabelle Clark

As a Golfer: Henry J. Holm

As a Prince: W. D. Wigent

In Appreciation: Dr. John R. Gregg

At the close of the program, Mr. Lewis was presented with an appropriate gift.

Probably no other teacher of shorthand has had the privilege that has been Mr. Lewis' for the past twenty-five years. Not only has he had charge of the shorthand instruction of thousands of students now in the business world, but each summer, hundreds of shorthand teachers have taken his shorthand penmanship course and under his inspiring direction have developed the ability to write beautiful shorthand notes on the blackboard. They have also sat in his famous shorthand theory review class.

Mr. Lewis has several hobbies—golf, collecting coins, and photography.

DON'T WORRY when you stumble. Remember the worm is about the only thing that can't fall down.—*Alpha Iota Note Book*

Status of Commercial Teachers

MARGARET FORCHT

MANY disparaging words have been written in the last few years in our professional and educational magazines concerning the status of the present-day teacher. I refer particularly to the status of commercial teachers.

Much of the self-criticism is directed toward the poor teaching methods used by many of these instructors; their lack of broad, general knowledge, the narrowness of their contacts, and their lack of understanding of the practical problems of the businessman.

Negative criticism! We are told about the many things that are wrong, but comparatively little on how to improve. These criticisms cannot possibly be justified insofar as the *entire* commercial teaching profession is concerned. Have we, then, been as careful to *praise* our professional virtues as we have been to *criticize* our professional faults?

As has been pointed out, repetitive criticism seems to group itself under certain headings. There is the crying need for an improvement in our methods of teaching!

Here I shall probably bring down on my head a torrent of disapproval—is it the individual teacher's fault that her preparatory training is so poor?

How many of our so-called collegiate methods courses justify their existence? Many of them seem to exist for the sole purpose of satisfying a state law. If the preparatory training is adequate, how does it happen that so many teachers have "lapses of memory" and appear before their classes poorly prepared?

Let us examine our training courses carefully and be sure that they are meeting the needs of the teacher! Does he know how to present the subject matter so that Johnny, and Suzy, and Tommy may each, to the best of his or her ability, learn the most?

On the other hand, is it desirable to publish article after article blindly carrying a torch for these misguided fellow workers who struggle along teaching commercial subjects? Is it necessary to pile negative criticism upon negative criticism; telling everyone who cares to

read that we feel commercial teaching is not what it should be . . . and yet rarely to praise the hundreds of teachers who are *exceptionally* well-trained to hold their positions and who do so with credit? Wouldn't a bit of positive, challenging salesmanship be a stimulus for the profession?

On every hand we hear that another reason for our somewhat ineffectual teaching is our lack of practical business experience. In my opinion, practical business experience is second in importance only to a good methods course.

But when we speak of practical experience, it should be just that. Of course, visiting business offices and industrial plants and interviewing businessmen is better than displaying no interest at all.

Summer vacation jobs not only help the budget but give some insight into the everyday problems of the businessman.

Yet nothing will make you appreciate businessmen's problems like being cut off from all school contacts and school-year aid and having to make all your skill and ability count in securing and holding a business position. You'll be a much better teacher for the experience! And I mean experience secured over several years—not the three months in her father's office one teacher smugly referred to as business experience.

Jobs For Qualified

Granted there isn't a business position around every corner, but the chances are favorable if the applicant has intelligence, personality, appearance, skill, and salesmanship ability (qualities desirable in commercial teachers also). Jobs are not so difficult to find if you've something to offer and are willing to spend some energy and effort in securing and holding the position. Even through the worst days of the depression, there were jobs for those who qualified.

Why do I say having held a business position will make you a better teacher? Because you get experience, and experience is knowledge. And no matter how many businessmen tell you their problems, no matter how many hours you

listen to lectures and discussions, nothing takes the place of actual experience. It's just like telling a child that fire will burn—only the actual burning brings complete understanding. And as every painful experience is somewhat different, so should each position be somewhat different from the one before.

Business experience is invaluable because it separates the wheat from the chaff; subordinates theory to its proper place; teaches one to be practical, adjustable, amenable.

And while speaking of the value of practical training, we should recognize the fact that there are hundreds of teachers with several years of business experience to their credit. Why shouldn't we emphasize their "extra" preparedness? Why not let the educators, the businessmen, and the public alike know that many business teachers are acquainted with practical business problems because they have been an integral part of business?

There are those, too, who think the usual "working equipment" of a business teacher is a knowledge of shorthand, typewriting, and bookkeeping, with a smattering of information, quite general, which enables him to conduct courses in such subjects as business law, salesmanship, office practice, commercial geography, and the like.

It is quite true that many teachers in this field are teaching with just a sufficiency of knowledge and are quite content. And there are others in the same plight who are only waiting to transfer to some other subject field.

Neither situation is to be commended, but either might be understood by recalling that business education as a departmental feature of our high school curriculum is comparatively recent. I wonder if those academically-trained individuals who look down their noses at their fellow faculty members in the commercial department; hypercritical commercial educators; businessmen of the community; and the public, wouldn't be interested in knowing that many of these teachers have broad backgrounds of knowledge in fields other than business education and have wide interests outside their teaching scapes?

Many commercial teachers are better than average musicians and have spent many years developing musical talent. Numerous commercial teachers have fine artistic talents, are good photographers, are capable of writing creditably and interestingly. In other words, many

commercial teachers seek relaxation in avocations which provide careers for other people.

There is no question as to what becomes of the major part of the leisure time of those who select a highly developed skill as an avocation. Yet even these individuals find time to read widely, to attend the theater, to achieve a degree of skill in some sport, to enjoy a wide circle of acquaintances. They are well-educated in the finest sense of the word.

There undoubtedly are other points which could be enumerated to advantage. But these listed are, I believe, sufficient to emphasize the fact that along with constructive criticism, we of the commercial profession should practice the psychology we advocate. We need to acquaint others with our abilities, our virtues, our successes. The department is no better than the teachers who make up the department. We should make them known!

Sixth Annual D.P.E. Research Contest

DELTA PI EPSILON announces the sixth annual open contest for research studies of merit in the field of business education completed between January 1, 1944, and September 1, 1945. The contest closes December 31, 1945.

To be eligible for consideration, research studies should be of significance to a large number of business teachers and should not have been the basis for articles written by the contestant which have appeared in journals with national distribution. (Abstracts are permissible.) The winning study will be published and the author will receive fifty copies of his study.

Competition is not limited to members of Delta Pi Epsilon.

To determine the winning study for publication, a committee of three outstanding business educators has been appointed: Professor C. K. Reiff, acting head, Department of Business Education, Oklahoma A. and M. College, Stillwater; Professor Atlee L. Percy, chairman, Department of Commercial Education, Boston University; and Professor Lloyd V. Douglas, chairman, Department of Business Education, Iowa State Teachers College, Cedar Falls.

Contestants are requested to forward their studies, express prepaid, to the Chairman of the Research Committee, H. G. Enterline, School of Business, Indiana University, Bloomington.

Most people are generally down on what they are not up on.—*Dr Floyd R. Cromwell*

Evaluating Student Teaching in Commercial Education Courses

VELNA SOLLARS

Name _____

EVALUATION of the work of the student teacher of commercial subjects has been a complex problem for me. I have tried a number of rating sheets involving a multitude of traits, qualities, and abilities pertaining to the field of teaching.

My quest, during some thirteen years of handling student teaching in business-education subjects, has been for some method of evaluation that would: (1) result in an objective rating of a student's teaching ability; (2) offer a basis for a presentation of more concrete, constructive criticism; (3) fit the different techniques used in the commercial-education field; (4) present to the student a complete and meaningful picture of his rating; (5) offer a short, but well-organized summary of personality traits and teaching abilities.

All phases of such an evaluation analysis must be understood by the student to enable him to realize that improvements in his personality and personal habits are as essential as improvement in the techniques of teaching and that they are very closely related.

Several years ago I gave up the search and prepared a chart to meet the needs previously stated. This evaluation chart is the result of several years of experimentation and use with student teachers under my supervision in beginning and advanced typewriting, shorthand, and general business-training courses.

One of our requirements in the Western Illinois State Teachers College for the bachelor of science in education is a C average in at least five and one-third semester hours of student teaching. Our grading system is the standard five-point plan of A, B, C, D, and F (failure). The evaluation chart presented here is arranged to coincide with the four passing grades.

My student teachers use the chart when observing and evaluating the work of their fellow student teachers. They like it, for it helps them judge what they observe on the basis of poor, average, or strong teaching. They find per-

PROFILE CHART ON Evaluation of Student Teaching in Commercial Education Courses				
PERSONALITY TRAITS	D	C	B	A
1. Integrity				
2. Understanding				
3. Emotional Stability				
4. Judgment				
5. Enthusiasm				
6. Initiative				
7. Responsibility				
8. Appearance				
TEACHING ABILITIES				
1. General knowledge and information				
2. Selection and organization of subject matter and materials				
3. Stimulation of pupil-interest and effort				
4. Effective assignments				
5. Presentation of subject matter				
6. Classroom management				
7. Evaluation				

*Plus or minus grades can easily be shown if one wishes to add them.
(Special Subject) Supervisor

Evaluation Chart

sonality traits easier to analyze and judge when listed in related groups. The teaching abilities, as listed, give them a better idea of how closely the two groups of abilities are interrelated and thus influence the total teaching results.

It has definitely helped me evaluate teaching without so much guesswork and has given me better organization in my evaluations. The analysis, in profile form, can be used for guidance during the student's teaching progress and later revised for final evaluation. The profile gives a clear picture of the stronger and weaker characteristics found in his teaching. Good evaluation and guidance on the part of the supervisor help the student visualize and understand his difficulties and make plans for overcoming his handicaps.

The material in this chart is not new or original to any great extent. It is an organization of many isolated teaching qualities, for greater efficiency in the evaluation of the whole product of teaching.

EVALUATION CHART FOR STUDENT TEACHING IN COMMERCIAL EDUCATION COURSES

Personality Traits			
D. Cannot be recommended.	C. Meets minimum requirements.	B. Does good work; ability for future growth.	A. Does superior and outstanding work.
1. INTEGRITY (honesty; sincerity; earnestness; conscientiousness): Relies on alibis; a bluffer.	Makes a good effort; seems to be trying.	Possesses the quality of friendly sincerity; eager to succeed.	Wholeheartedly interested in his work; goes out of way to prove sincerity.
2. UNDERSTANDING (sympathy; consideration; helpfulness; kindness): Unfeeling; inconsiderate.	Interest and actions often seem forced.	Has confidence of pupils; pupils feel that he knows them and is interested in them.	Genuine personal interest and wholesome influence; commends the best in his pupils.
3. EMOTIONAL STABILITY (poise; confidence; self-control): Lacking in confidence and poise; flies off the handle; overemotional.	Becomes disturbed when routine is upset; unstable under pressure.	Calm and patient under stress; keeps temper under direction; sense of humor.	Dependable in a crisis; unusual balance of responsiveness and control.
4. JUDGMENT (decision; common sense; discrimination; reasonableness): Unable to be definite or come to a decision.	Fairly reliable; decisions subject to change too often.	Careful and appropriate decisions; "puts first things first."	Actions based upon careful and accurate reasoning; reliable evaluations; tact.
5. ENTHUSIASM (spontaneity; force; eagerness; fervor): Listless; passive.	Gives impression of half-hearted interest; many times boring; occasionally stimulating.	Shows a feeling of personal concernment in work; alert; stimulating.	Dynamically interested and absorbed in work; eager to take part in school affairs; keen enjoyment of pupils and teaching; natural and vivacious.
6. INITIATIVE (energy; resourcefulness; industry): Lacking in ideas; needs much prodding; prepares only when forced; does little as possible.	Needs occasional prodding; does ordinary assignments of own accord; aims to get by.	Active; does all that is required; completes suggested supplementary tasks.	Likes to originate new attacks; energetic and resourceful; does more than is required, setting additional tasks for self.
7. RESPONSIBILITY (co-operation; dependability; adaptability): Half-hearted; irregular; careless; unwilling; questions authority.	Carries fair share of load; helps out when asked to do so; fair attitude toward criticism.	Willingly assumes rightful responsibility; right attitude toward criticism; keeps appointments; adapts easily.	Prompt, whole-hearted, and loyal; willing to do more than his share; eager for constructive suggestions.
8. APPEARANCE (impression; dress; taste): Nervous mannerisms; loud; coarse; carelessly groomed; unsuitable dress; heavy cosmetics; unprepossessing.	Plain; average; clean and neat but lacks taste; poor use of cosmetics; lacks ease in making personal contacts; talkative.	Pleasing; good-looking; dress is conservative and in good taste; well-mannered and tactful.	Attractive; wholesome; refined; appropriate dress and in good taste; has natural, friendly, and tactful approach.
Teaching Abilities			
1. GENERAL KNOWLEDGE AND INFORMATION: Knowledge and conversation very limited; no knowledge in some fields	Reads good material of general interest; gives evidence of growth of understanding; seems quite well-informed; uses good English.		
Reads widely; evidence of good understanding in various fields; attempts to keep up on current thought and events; thorough knowledge of own field; interested in subjects and students.			

2. SELECTION AND ORGANIZATION OF SUBJECT MATTER AND MATERIALS:

Little ability; plans few or no activities; Selects and organizes fairly well—not ignores using supplementary and illustrative materials of all kinds; unable to organize; lacks knowledge and ability to appropriately select subject matter.

Good selection and organization—needs occasional help; includes good program of testing of pupil progress and understanding; supplementary materials and illustrative work occasionally.

Selects subject matter which is essentially worthwhile and appropriate; effective organization and planning to meet pupil differences; original activities; testing varied and well-balanced.

3. STIMULATION OF PUPIL-INTEREST AND EFFORT:

Evidence of little incentive for study. Interest varies—creates sufficient amount for students to meet minimum requirements.

Makes subject matter and activities meaningful; students find satisfaction in their work.

Students get real insight into personal value of the work; ability to stimulate for reaching progressively higher levels according to ability.

4. EFFECTIVE ASSIGNMENTS:

Indefinite and misunderstood; poorly timed, planned, and given. Often does not require attention when making the assignment; on the whole pupils seem to know what to do; details provided fairly well.

Assignments are definite, suitable reasonable, and understandable; provides for different levels; assigns work far enough ahead of time.

Assignments are definite, worthwhile, and stimulating; anticipates difficulties; challenges pupils to creative effort and originality according to ability; students know *what is to be done, WHY, and when.*

5. PRESENTATION OF SUBJECT MATTER:

Unorganized; obtains few contributions; attention is spasmodic; uses slang. Purpose usually clear; class participation and attention varies; plans fairly well organized; careless in use of English.

Purpose and goals clear and understood; careful organization; alert to class situation; majority of pupils participate; freedom and ease in use of speech.

Shows skill in developing good learning situation; puts energy into his teaching; pupils eager to participate; students feel he knows his subject; reaches all levels of class; uses clear and forceful English.

6. CLASSROOM MANAGEMENT:

Evidence of little order, systematic routine, and proper control. Control varies—lack of firmness; often loses control through poor routine, planning, and management.

Good working conditions; usually good co-operation and understanding between pupils and teacher; exerts authority when he should.

Excellent balance in teacher-pupil co-operation and participation—promotes a feeling of mutual respect; students care for what he says; effective handling of routine for superior working conditions; courtesy and self-control in evidence.

7. EVALUATION:

Gives poorly constructed tests; results not used; no balance or judgment in testing; test grades do not indicate ability of students. Constructs fairly good tests—usually too routine; often poorly administered and scored; followed by little diagnosis or reteaching; tests not returned promptly.

Uses good balance among essay, oral, and objective tests; types of tests used as integral part of teaching and follow-up; usually well-administered, scored, and diagnosed.

Prepare classes for time of tests; tests cover different abilities of the class and show differentiation among students according to abilities tested; tests well-administered, properly scored, diagnosed, and promptly followed by appropriate reteaching; teaches student to understand scoring and to interpret his score; excellent balance in testing program.

Adventures in Social-Business Education

No. 10. From Headaches to Success—What a Ninth Grade Boy Had to Say about Operating a School Store.

LLOYD L. JONES

Eighth Grader: "What's this I hear about you business training students putting your money into something that earns more money for you?"

Ninth Grader: "You must mean the store run by the Ninth Graders as part of our work in business."

Eighth Grader: "Do you really put in money and then make more money from it?"

Ninth Grader: "That's right. We start a store and can buy shares of stock in the business."

Eighth Grader: "I saw those pieces of paper you get for money. But what about the profits?"

Ninth Grader: "You mean the dividends. You see, we buy certificates for ten cents a share. That gives the store money to buy goods to sell. The store buys candy bars at four cents a bar and sells them at five cents a bar. That means a profit of one cent. A few expenses are subtracted from that and what is left is profit. The board of directors may decide to pay a dividend of extra money on each share of stock. Of course, not all the profits are paid out in dividends because we wish to have something for buying pictures, or a tree, or special equipment for the school."

Organized as Business Concern

In the Ninth Grade business class of which the two boys spoke, the teacher had the students organize as a business concern. They elected a president, vice-president, secretary, treasurer, sales manager, advertising manager, purchasing agent, stock clerk, and file clerk.

These pupils organized and ran the small school supply store located in one corner of the main corridor. Every month a new set

of officers was elected in order to allow all students to participate in the plan.

This little corporation bought and sold paper, pencils, supplies, and candy. It actually issued stock certificates and called meetings of stockholders, who elected a board of directors. The board of directors appointed the officers. Later on, the board of directors authorized dividends of five cents a share—paid out of profits.

At the end of the semester, the business was dissolved, the stock certificates were redeemed at ten cents a share, and the remaining profit was used to purchase some needed article for the school.

Now let us listen again to what the grown-up Ninth Grader has to say to the sprouting Eighth Grader:

Ninth Grader: "Do you get the idea?"

Eighth Grader: "That's just more of school-teacher stuff. School's dry; I'm going to quit school."

Ninth Grader: "Exactly what I wanted to do last semester. But quitting is the bunk. I don't care much about the rest of my classes this semester, but that business class is swell. Look at this stuff in my notebook if you don't think I've worked. I was the promoter of the new business. The teacher knew I sold papers; so he appointed me advertising man to sell stock to the other members of the class. We made up a class notebook, and today we're going to present it to the school librarian. Here is the introduction to our class notebook."

The Ninth Grade pupils of the business training class have completed a year of operating a school store as a corporation. The story is presented in the pages of this notebook.

"The teacher asked me to write a few paragraphs. Here they are," said the young advertising manager.

"I had plenty of headaches in helping to sell the idea to the pupils in the class. My father promised to trounce me if I didn't get to bed earlier and stop worrying. But I wanted to make this store go and prove to Dad and Mother that I could do better than bring home flunking marks.

"I never liked school before but this was different. Some of the pupils and even some of the teachers laughed at our corporation and called it a 'play store.' But it was a real store. We paid for goods bought, and also for freight, express, and hauling. We paid wages and dividends. We sold our stuff for the same prices as retailers in regular stores.

"There are a lot of youth corporations in this country. There are nearly a thousand of them run by boys and girls. I do not think they are any better than ours, although many of them are bigger. Such a corporation is exactly like our school store only it is run outside of school hours. It is called Junior

Achievement, Incorporated. The main office is at 16 East 48 Street, New York City. Some of the corporations make wooden articles and upholster chairs. Others make tops, ash trays, book ends, purses, doorstops, paper knives, rings, match holders, and lots of goods like those sold in curio shops.

"It is hard to start one of these Junior Achievement Corporations because it takes real money, but I am going to do it when I am sixteen years old. After I graduate from high school, I expect to go into business and run a store for myself. A lot of businessmen are sponsoring the Junior Achievement Corporations, and these men get a big kick out of helping young people.

"The thing I like best about our little company is that it helps boys be honest and reliable, and makes the girls stop giggling and get serious. It makes me want to study more about business and to work not just because a teacher says I must."

Dr. Edward J. McNamara Retires

DR. EDWARD J. MCNAMARA, of New York City, one of the country's most beloved business educators, has retired after thirty-six years' active service in the New York City schools. His career has been a distinguished one. No better description of his many and varied services could be given than the one published in the *New York Sun* at the time of his retirement.

"Dr. Edward J. McNamara, principal of the High School of Commerce for the past twenty years, will retire from active service this fall after thirty-six years' service.

"First appointed to Jamaica High School as a teacher of stenography and typewriting in 1909, McNamara served there until 1915, when he was appointed first assistant in the Eastern District High School. In 1930, he was transferred to Girls Commercial High School, where he was administrative assistant until his appointment as Principal of Commerce in 1925.

"In addition to teaching and supervising in the high schools, McNamara taught in a number of colleges and universities, including the School of Education of Adelphi College, the School of Education of New York University, the Summer School of the University of California, and the Graduate School of Fordham.



"He served as president of many professional organizations, including the First Assistants Association, Administrative Assistants Association, Commercial Education Association, Eastern Commercial Teachers Association, New York Academy of Public Education, High School Principals Association, National Council of Business Education, and the Principals Club.

"He edited the yearbooks of the Eastern Commercial Teachers Association for several years and is the author of several textbooks.

"In 1933, McNamara received the medal award of the Commercial Education Association for having contributed toward the development of business education and teacher improvement, and in 1934, he received a similar award from the Eastern Commercial Teachers Association.

"Born in New York City, McNamara attended La Salle Academy, Manhattan College, and Columbia University. He received the LL.D. degree from Manhattan College in 1926.

"He expects to spend his leisure in work connected with the New York Athletic Club, of which he is a member of the board of governors; with the New York Academy of Public Education, of which he is chairman of the board of directors; and with the Youth Council."

Are You Satisfied

With Your First-Year Bookkeeping Classes

M. HERBERT FREEMAN

HOW do you keep your bookkeeping students from getting bored after the first few weeks of the school year? How do you teach adjusting and closing entries? How do you get across the discounting of interest-bearing notes? How do you ever get your students to master accruals, deferred charges, deferred credits, and reversals? How do you teach ten-column worksheets and financial statements without killing off most of your bookkeeping class?

Many serious and conscientious high school bookkeeping instructors frequently wonder, as they watch their students struggle, whether our present first-year bookkeeping course is worth all the time and trouble it takes to teach and learn. While deep down in their hearts they know that much of their work is futile, they hesitate to admit this openly. "After all, a fellow must make a living; certainly bookkeeping is no worse than some of the other academic subjects the students might take in its place," they rationalize. But, then, is bookkeeping academic training? Didn't someone once say that bookkeeping is supposed to be vocational training?

Bookkeeping teachers are not the only ones who question the value of the first-year bookkeeping course as it is generally taught today. Let us listen to the comment we could hear if we took the trouble to notice what our students have to say about bookkeeping. "What good is this business of making adjusting, closing, and reversal entries to me? A friend of mine, who is a bookkeeper, tells me that he never makes adjusting and closing entries. He says that the accountant always takes the trial balance. He doesn't even remember what accruals and reversals are, so why should I rack my brains about those things? Why don't they teach us how to do real office work so that I can get a job when I finish my business course?" Thus speak many thousands of our bookkeeping students who feel that they are wasting their time in the bookkeeping class.

What do businessmen say about our bookkeeping instruction? "Why don't you business teachers really teach your bookkeeping students how to keep business records? They have the least idea about making deposits, preparing bills, checking invoices, sending out statements, making a pay roll, or setting up Social Security reports. What under the sun do you teach them in bookkeeping anyway?" Thus speak the businessmen who have to teach our graduates what they should have learned in school.

Why all this grumbling about bookkeeping? The answer is very simple. We bookkeeping teachers are trying to train all our bookkeeping students to become accountants and auditors. We are forcing down the throats of every high school bookkeeping student the theoretical and complicated accounting information which will be needed by only a mere handful of our brightest students who will become accountants.

What happens when we ignore the majority of the students in every class and cater to the one or two who least need our attention? We kill off the interest of most of the class after the first few weeks and force many of them to drop or to fail what should be one of the simplest and most practical of all our business courses.

What Specific Subject Matter?

Let us assume that you are interested in teaching all the students in your bookkeeping class the material which they will need and use if they obtain office positions in the business world. What specific subject matter should the functional and practical bookkeeping course include? Every business student must be given specific instruction and training in handling coins, currency, and checks. He must learn to sort, wrap, and deposit money of all types; he should be able to detect counterfeit coins and currency; he must know how to write and endorse checks and how to handle checks, checks books, and bank statements.

Mere book knowledge gained from reading

the textbook or class discussion in the Junior Business Training course is not adequate. He must learn by doing this practical work, over and over again, as an integral part of his bookkeeping course. The employer will expect him to reconcile his bank statement, and not look at him in amazement when he places the canceled checks and bank statement on his desk.

Working with Cash

Cash is the life-blood of most business firms where he is likely to obtain a position. He must become thoroughly familiar with the records used in recording cash receipts and disbursements. Bookkeeping theory may suffice for some folks, but he must know the practical methods used in business to control cash income and expenditures. There is only one way that he can learn how to work with cash. His bookkeeping instructor must give him ample problem material involving cash forms and records.

The chances are very strong that his firm buys and sells on credit. He must know how sales slips are prepared, entered, and filed. He must know what to do with the cash received from customers in payment of their accounts. He must learn how to issue credit memos, prepare statements, and send dunning letters. Purchase requisitions, orders, incoming shipments, bills of lading, f.o.b., credit ratings, cash discounts, and other terms relating to accounts with creditors must become part of his daily vocabulary. They cannot remain words printed in the bookkeeping text which mean nothing to him.

Notes receivable and notes payable must be treated as vital business papers and not as abstract entries. Why bother teaching him how to compute the discount on an interest-bearing note? How many of your students will ever be trusted to make such a computation? The bank will tell them the exact amount of the proceeds. Even the bank employees will not make the computation; they will merely look at their interest charts and record the proceeds of the note. Just teach your students what to do with the money and papers after the bank supplies the necessary information. It is true that you will lose a good deal of "busy work," but you may save some students from failing.

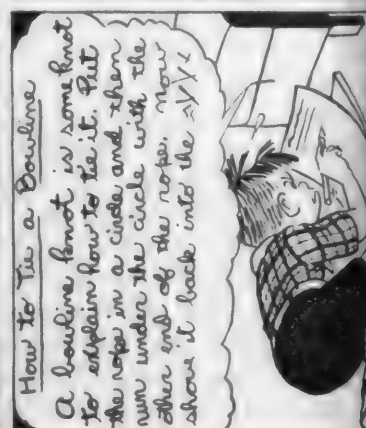
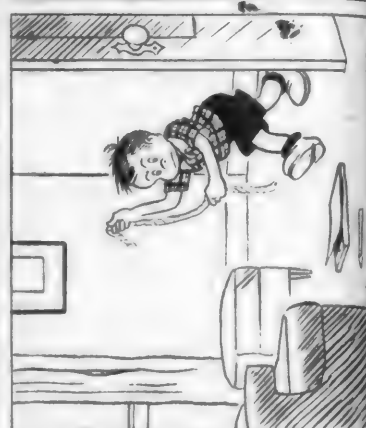
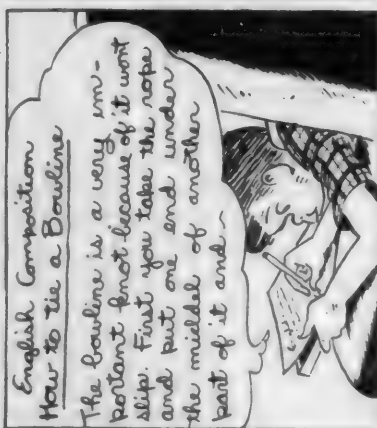
Even in a small office, somebody must take care of the pay roll and the forms, records, and reports for Social Security and withholding taxes. How many first-year bookkeeping

students can prepare these universally used bookkeeping reports? Teach your students the preparation of actual business papers, and they will realize that the work they are doing is vital and deserves their best efforts.

How do you teach this practical bookkeeping? It cannot be taught by repeating, over and over again, selected typical entries. Practical bookkeeping integrates penmanship, spelling, arithmetic, and business practices. The ability to write a neat, legible hand, spell, compute rapidly and accurately, and understand business procedure is of greater value to any potential office worker than a complete mastery of bookkeeping theory. The subject matter must be based on actual business practices. Each topic must be short and explicit; it must be related to the preceding and the succeeding topics; it must be repeated in every succeeding unit. There must be a continuous review of essential procedures. Practice material must be taken directly from business situations, and must prepare the student to feel at ease even on his initial job.

Thousands of business workers who haven't the slightest conception of double-entry bookkeeping are now performing satisfactory services as purchase order, receiving, stock and stores, sales order, shipping, billing, cost, posting, time, pay roll, accounts receivable, credit, collection, and filing clerks, checkers, and cashiers. If you are seriously interested in vitalizing your bookkeeping instruction, teach bookkeeping practices first and foremost.

Does it not sound reasonable and sensible that, to be meaningful, bookkeeping theory must be built upon a thorough understanding of bookkeeping practices? You are now spending so much of your time in trying to teach bookkeeping theory that you completely ignore the practice of bookkeeping. If some of your students may wish to study advanced bookkeeping and accounting and you feel that they must learn bookkeeping theory, you can rapidly and readily develop the essential bookkeeping theory from their thorough understanding of bookkeeping practices. This sounds peculiar and radical, doesn't it? Think it over carefully. Who deserves more of your attention—the one or two students in your class who will become accountants or the other thirty-five or forty of your prospective taxpayers who, some day, will pass judgment on your bookkeeping instruction?



The One-Hand Typist

KATE M. BARTLEY

TEACHING typing is always an individual process, but for the average student the teacher has a standardized technique. An established method of presentation, prescribed fingering, pet devices, and favorite drills, produce results time after time. Pupils can be run through the mill with reasonable anticipation of their becoming skilled typists.

It is far different with one-handed students—no run-of-the-mill product there. Not only must the early teaching be altogether individual, the entire technique must be individualized also. The carefully worked out plans of presentation and fingering, the devices and the drills are useless here. New ones will have to be evolved for each one-handed student. At first we thriftily saved this tailored material for future use. But in our experience, no two of these cases were alike.

Among students sent to us from time to time by the State Rehabilitation Department were several one-handed young men. They were all intelligent and had reasonably good educational backgrounds. Accounting seemed indicated, but typing was required in our bookkeeping and accounting courses. We decided not to waive this requirement.

These young men attended at different times. Some had the use of the right hand, others the left. From the typing angle, no two had exactly the same disability. Yet the results were startlingly uniform.

On straight copy, ten minute tests, marked by international rules, they all wrote just over forty words a minute. The range was from forty-one to forty-four words. This was evidently the highest speed they could attain, at least in the time taken to complete our accounting course.

In typing applications calling for taste and intelligence in arrangement, they did the same quality of work as our other students, possibly a little better on financial forms as these were naturally stressed with bookkeeping students.

There was but one constant factor—the meth-

od of approach—it must have been this which gave the uniformity of results.

The first step was to find just what we had to work with. In rare cases the disabled hand was some help, a finger or two might be used. Sometimes on the "good" hand not all the fingers were flexible.

Second: Away from the student, I sat down at a typewriter and with just the fingers he would use felt out a practical touch system. This took considerable experimenting. Various reaches and slides were tried and discarded until finally an apparently workable plan was obtained. The process calls for patience and what might be called scientific interest. The discovery of a better method for manipulating one key may necessitate revision of an almost perfected scheme.

Once the technique for the entire keyboard has been decided upon, a very few simple drills are worked out and typed. These are based on the "home keys" to be used.

The next step is what the distributive education people would call selling the service. Sitting beside the student at an adjacent typewriter, I had him make every reach and slide as I demonstrated it. We worked together, repeating often enough to assure ourselves that with practice he could execute the necessary movements smoothly and quickly.

This might be a good place to explain what is meant by "slides." With one hand, some keys are not within reach of the fingers from the home keys, and the hand must be moved and returned to position with great speed, sliding along the intervening keys.

If the directed preview indicates that the student should be able to follow the technique as outlined, he can be started on the typed drills. Other drills will be prepared, but, at least at first, for no more than a day ahead. It is important at this stage to check his operation and work very carefully. Unexpected difficulties may develop; extended practice on certain reaches be necessary; the number of new keys to be introduced in each lesson carefully gauged.

If all runs smoothly, it is simply a question of following through with the plan, slowing

or accelerating the practice according to progress.

But all does not run smoothly at times. One lad's hand differed so much from mine in shape and length of fingers that nothing I had worked out could be used. We had to figure out another system. I experimented and observed. He tried my various suggestions. Between us, we achieved a workable method.

In another case I made the discovery that the third finger of the good hand could not be used. It was a surprise for the finger looked all right. As it curved enough to keep with the other fingers when all were bent, and there had been no occasion to use it separately, the boy had adapted so completely that he had practically forgotten this minor disability. The prepared plan had to be totally revised, of course, with a new and difficult problem added—how to keep the stiff finger from getting in the way of the others.

Because these boys would have much typing of figures to do, they were instructed to move the whole hand to the upper bank of keys for numbers. The same method of working out the proper reaches was used here as with

the letters. We were using the regular keyboard but it would be a great advantage in such cases to have the billing keyboard with the figure one in the top row.

Shifting for capitals and special characters is difficult for the one-handed typist. This also is an individual problem. For some letters the thumb or little finger can depress the shift key while the letter is struck. For other letters the shift must be locked and released.

Once the keyboard is mastered, the one-handed typist needs no further special attention. He follows the regular course, taking the class exercises and tests.

The almost scientific approach of the instructor to the whole problem seemed to intrigue the boys and in every case they adopted the attitude of fellow research workers, losing self-consciousness through their interest in results.

From our experience, we are convinced that no cut and dried method—this for the right-handed and that for the left—will give uniform, satisfactory results. These students must have training based on their special needs, taking account of their particular handicaps.



A Study of Typewriter Height

TO THE SOCIETY for the Advancement of Management, New York, goes credit for the publication of a twelve-page bulletin titled "A Study of Typewriter Height." The General Research Committee of the Society co-operated with the Department of Agriculture in the study. Members of the committee were Messrs. H. B. Maynard (Chairman), Dan M. Braum (Department of Agriculture), Stewart M. Lowry, Dr. Lillian M. Gilbreth (well-known industrial engineer), and Professor David Porter.

More than 3,500 typists in the Department of Agriculture alone are using special lift boxes to raise the height of their typewriter tables. The bulletin describes these boxes and the methods of adjusting typewriter chairs properly to enable typists to do their best work.

Detailed descriptions of the measurements taken in order to determine correct posture are given and illustrated. The angles of eyestrain, neck strain, and back strain are illustrated.

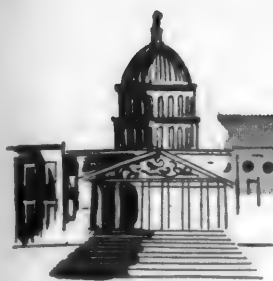
Reports from the Society membership indicate that office managers are taking a serious interest in this study and that many are filling in and returning the inside back page of the bulletin which contains a simple report form. This form

covers the essential points upon which information is needed to make a final consolidated report. Teachers receiving this bulletin are urged to complete the forms and return them to the Society.

As far as we know, this is the first large-scale concrete move to correct a situation that has cried for correction for at least thirty-five years. We hope the manufacturers of typewriter tables and chairs for offices and schools will become aware of these developments and do their share.

If anyone doubts the tremendous importance of typing at a table of the correct height, he will be specially interested in the "Typical Comments From Typists"—remarks by those who have used the lift boxes which appear in the bulletin.

The Society is not in a position to distribute these bulletins to other than its own members. However, they have graciously made available to the B.E.W. a few hundred copies that we shall be glad to mail upon request, one to any teacher or school officials who may be interested. Enclose a three-cent stamp to cover cost of mailing. Please remember—address your request to *The Business Education World*, 270 Madison Avenue, New York 16.—Harold H. Smith



NEWS...FROM...WASHINGTON...

THE NATIONAL EDUCATION ASSOCIATION begins the 1945-1946 school year with the following new divisions:

Adult Education Service: To be headed by Leland P. Bradford, formerly Chief of Training of the U.S. Federal Security Agency. Dr. Bradford plans to give special attention to the education of returning veterans. He expects to make the division a clearinghouse of information on school programs and services.

Audio-Visual Instructional Services: To be headed by Vernon G. Dameron. Mr. Dameron, who was formerly with the Army Air Forces at Chanute Field, Illinois, expects to get as much surplus equipment as can be obtained for schools needing audio-visual supplies and materials.

Division of Travel Service: To be headed by Paul Kinsel, now with the U. S. Office of Education. The aim of this division is "to secure for N.E.A. members the greatest educational, cultural, and social returns from travel."

Visual Education Landmark

Release in December of final units in the U.S. Office of Visual Education Visual Aids Program completes a landmark in the history of new aids to education. The facts speak for themselves.

Total number of visual aids produced, 457.

Total number of visual aids, 889, divided as follows: 457 motion pictures, 432 accompanying filmstrips. Teacher manual completed a film-strip-manual triumvirate.

(It did not make a single aid for business skills. *Ed.*)

The Visual Aids project is unique in many respects:

It contracted with commercial companies which produced films and filmstrips to educational specifications and under educator supervision.

It implanted the visual aid unit idea—film-strip-manual.

It established a production record Hollywood might envy—averaging six and one-half aids produced each week.

It brought visual aids to education at unmatched low prices—partly because of Federal

subsidy, partly because of mass consumption.

Sparked by the vision of U. S. Commissioner of Education, J. W. Studebaker, the Visual Aids projects was organized by C. F. Klinefelter, directed by Floyd Brookner.

Presidential Message

President Truman's message to Congress of September 6 recommended a ten million dollar appropriations increase. A strengthened Employment Service, presumably, would be in a better position to work with the public schools in counseling and guidance for vocational purposes.

The President is being asked by many groups to create a Federal Department of Public Welfare which would include services for education, health, recreation, and social insurance.

Veterans Administration Changes

McKee Fisk has resigned his position as head of the Business Training Subdivision of the Vocational Rehabilitation and Education Service of the Veterans Administration, Washington, to accept the position of editor of business education texts with McGraw-Hill, New York City.

His position with the Veterans Administration has not been filled, but his staff has grown from one member, Anson S. Barber, supervisor of business education, to include the following recent appointments—all from the armed forces:

Lt. Col. Carl W. Hansen, who has charge of all regular and U.S.A.F.I. correspondence courses; Lt. Col. C. Guy Brown, supervisor of business education; Major A. Guy Daniels, supervisor of business education; and Sergeant John C. Crouse, assistant supervisor.

On G. W. University Faculty

Clyde W. Humphrey, research agent in business education, Office of Education, and Lewis R. Toll, on leave from Washington State College for service with the Office of Price Administration, are both lecturing at George Washington University, Washington, D. C. Mr. Humphrey's classes are in business communications, and Mr. Toll lectures on conference and court reporting.

Working Against the Clock

STUDENT workers are paid for their learning and other departments are billed for the cost of completing the jobs. In a small college, as in actual business life, the departments bringing various jobs to the secretarial bureau are fully conscious that they will have to pay for them out of their respective budgets. The long-run success of the bureau depends on its ability to perform these jobs so skillfully and so economically that the departments will not be tempted to do the work themselves. Every job is a race against the clock—and the budget!

That is one reason why the worker must keep accurate record of his time on every job. This reason alone would warrant keeping very careful pay roll records. There is another reason, however, which, being a matter of educational aims and objectives, is held to be equally important: To determine to a degree the amount and variety of experience that a student has had in the various fields of office training. Has he had enough training in filing? Too much on stencil duplicators? Any on the calculators?

In the traditional course in office practice, if there is such a thing, it may be an easy matter to outline certain segments in a course and to know whether or not a student has completed the various segments. Where the work is carried on on the job-shop principle, however, it is altogether too easy to let a worker who is good on a certain machine remain there for the sake of economy; whereas, from the standpoint of education he should be left there only long enough to master the machine, and then moved into new areas of experience.

Even with full analysis of the number of hours which a student has spent on various operations, it is still difficult to know just how many hours are adequate.

One college instructor, only a few years ago, stated that one hour of instruction in tabulation on the typewriter was all a student would ever need for that type of work! That may be correct, but based on the sort of typing jobs that come to the bureau, these typists do-

ing the work feel that fifty hours of instruction is not too much!

With this brief justification for job-time records, let us see how the workers record their time and receive their pay.

The Clock

An electric clock with a sweep-second hand and fifteen-inch face, has been divided into tenths by pasting calendar numbers on the glass at six-minute intervals. These intervals, therefore, are marked as follows:

6 minutes	.1	36 minutes	.6
12 minutes	.2	42 minutes	.7
18 minutes	.3	48 minutes	.8
24 minutes	.4	54 minutes	.9
30 minutes	.5	60 minutes	.0

The worker beginning work at 9:12 a.m. would record his starting time for a given operation as 9.2. If he finishes work at 10:55, he would record his time as 10.9. By subtracting the starting time from the finishing time, the elapsed time for that operation is determined—1.7 hours. This, multiplied by the worker's hourly rate of pay, gives the wage allowance on that particular operation. If the worker continues on another operation, the starting time for that operation would be shown as 10.9 (same as the finishing time for the first operation).

This principle of recording time by tenths of an hour was adopted to insure greater accuracy in making the calculations, and to avoid cumbersome arithmetical subtractions in using hours and minutes. Further, since many factories and business houses use this system, it was considered a good educational feature to bring into the experience of student workers. Where still greater accuracy is desired, the clock may be further divided into intervals of three minutes, the decimal equivalent of which is .05—thus, fifteen minutes would be .25 hour, twenty-seven minutes would be .45 hour, and so on.

Thus far, the recording of time on and time off has been done by the worker manually,

clock

BERNHARD BARGEN

the secretarial bureau has conducted studies to prove the economy of installing an electric job-time recording machine, which would record all of the above information, including the date, mechanically. All the operator does is punch the clock. Such a clock will most likely be one of the earliest purchases.

The Timesheet

Each worker is provided with a timesheet, which is stapled to a cardboard backing sheet to make it convenient to carry. The rate card, shown is tacked to the backing sheet, underneath the timesheet. Also stapled in with the timesheet is a Schedule of Operation Numbers.

The column headings of the timesheet most likely speak for themselves, and illustrate sufficiently how it is used. The worker indicates the date in Column 1. He indicates the job number on which he is working in Column 2, and from the Schedule of Operation Numbers, under his timesheet he determines his operation number, which is indicated in Column 4 of the timesheet.

Starting and stopping time is taken from the clock, as mentioned above, to the nearest tenth. Elapsed time, in Column 7, is usually a very simple subtraction. The amount earned, Column 9, is taken directly from the rate

card, also stapled immediately under the timesheet on the backing sheet.

Column 12 records the number of units completed. This is an important column, because it gives some objective basis for determining the "cruising speed" of the student on certain types of work. From Column 12, for example, we know that typing one hundred addresses an hour on ordinary envelopes is a fairly good rate, judged by what the average typist will do; thirty plates an hour on the

Timesheet by B.B. SECRETARIAL BUREAU DAILY TIME REPORT Week 14 Date 1-20-41

Name	Date	Job No.	Op. No.	Am. Hrs.	Dollars		Cents		Total	In per cent
					This Week	Rate	This Week	Rate		
SECRETARIAL BUREAU										
34 Frances Becker	12	23	43	21.5	25.12	105.1	11.8	0.4		
35 Josephine Brown	12	23	43	21.5	25.12	105.1	11.8	0.4		
36 Margaret Lee	12	23	43	21.5	25.12	105.1	11.8	0.4		
42 Della Mae Hunt	12	23	43	21.5	25.12	105.1	11.8	0.4		
43 Laura Fleming	12	23	43	21.5	25.12	105.1	11.8	0.4		
51 Della Corbett	12	23	43	21.5	25.12	105.1	11.8	0.4		
54 Elsie Reed	12	23	43	21.5	25.12	105.1	11.8	0.4		
43 C. Lehman	12	23	43	21.5	25.12	105.1	11.8	0.4		
44 Constance Brown	12	23	43	21.5	25.12	105.1	11.8	0.4		
40 Helen R. Franklin	12	23	43	21.5	25.12	105.1	11.8	0.4		
50 Helen R. Franklin	12	23	43	21.5	25.12	105.1	11.8	0.4		
49 Gertrude Brown	12	23	43	21.5	25.12	105.1	11.8	0.4		
50 Elsie Reed	12	23	43	21.5	25.12	105.1	11.8	0.4		
10 Della Corbett	12	23	43	21.5	25.12	105.1	11.8	0.4		
51 Elsie Reed	12	23	43	21.5	25.12	105.1	11.8	0.4		
Total, College Dept.					8.75	35.6	146.5	16.4		
10 Elsie Reed	12	23	43	21.5	25.12	105.1	11.8	0.4		
23 Della Corbett	12	23	43	21.5	25.12	105.1	11.8	0.4		
N. Y. S. Institute					2.00	8.0	32.0	3.6		
Total, N.Y.S.					2.00	8.0	32.0	3.6		
Grand Total					10.75	43.6	178.5	20.0		

Amount paid per hour: 12.00
 Total: 12.00
 General Fund: 12.00
 Tuition Dept.: 12.00
 Addressograph Dept.: 12.00
 Mimeograph Dept.: 12.00
 Total, on above: 12.00

Weekly Pay Roll Summary

Week	Hours	To Date	Quota	Amount	Total
17	15.0	50.2	55	9.45	11.55
18	17.2	67.4	60	9.96	15.51

No. 24 Name Frances Becker Started 1/1/41
 Dormitory 1310 Street 101 City NYC Stopped

SECRETARIAL BUREAU DAILY TIME REPORT

Scale of Tenth
6 = .1 24 = .4 42 = .7
12 = .2 30 = .5 48 = .8
18 = .3 36 = .6 54 = .9

Employee Frances Becker
 No. 24 Rate per hour 23
 Month of December, 1940

(Write small. Keep your pencil sharp. Do not write in columns 3, 6, 10, or 11.)

Date	Job No.	/	Oper. No.	Time Record		Net Time	/	Amount Earned	/	Units Prod.	Comments
				From	To						
1	2	3	4	5	6	7	8	9	10	11	12
From last line of previous page											
9	1495	✓	140	9.2	9.1	11	9	✓	271	✓	✓
10	1495	✓	140	9.0	11.5	9	3	✓	21	✓	1.08
	1495	✓	127	11.5	11.7	4		✓	64	✓	2.40
	1501	✓	222	11.9	12.0	9		✓	87	✓	9.5
	1501	✓	350	1.5	2.0	5		✓	12	✓	50.0
18th	Total Summary					17	2	✓	276	✓	✓

Student Daily Timesheet

Total Labor Cost Chart

Graphotype is very good, and three stencils an hour is probably all that can be expected when typing straight or single space copy.

At the end of the week the timesheet is ruled and added, supported by adding machine tape for the totals in Columns 7 and 9. The student-worker makes this tape on the adding machine and clips it to his timesheet. It is subject to audit by the pay roll bookkeepers. This gives every worker the practice and training of supplying machine proof.

Weekly Pay Roll Summary

When the subtractions shown in Column 7 and the amounts shown in Column 9 have been audited, and the tapes for the same checked, the totals are transferred to the Weekly Pay Roll Summary prepared in advance by pay roll plates. This is forwarded to the business office of the college, where the entry is a charge to operating expense of the secretarial bureau, and the individual students are credited with their respective weekly earnings.

At the same time, the totals from the timesheets of each worker are posted to the Individual Labor Record, which indicates the total number of hours a student has worked toward his one thousand contracted hours, and the total amount of his earnings.

Labor Cost Distribution

Departmental labor costs are computed by analyzing the individual timesheets on the basis of operation numbers. Each operation number is prefixed by the departmental prefix number; the prefix "1" indicating the typing bureau, "2" signifying the Addressograph bureau, etc.

Job-Time Posting

One of the daily jobs is that of posting labor hours to the various job orders. This is a very simple, but at the same time a very important, job. The total time shown in Column 7 of the timesheet is posted to the job order shown in Column 2, the posting clerk checking in Column 3 as she does so. With each job order placed on the job order board is a duplicated Labor Cost Sheet. When all the time from the various workers has been posted to the job orders, they are summarized and totalized, as shown in the lower right-hand corner to determine the total labor cost.

Educational Co-incidence

Consider the educational value of this labor accounting:

(1) The student-worker is made conscious

that time is money; that time is the measure of all things—the measure of efficiency, the measure of value. A duplicating job of preparing five hundred copies of a program is worth \$5 if we complete it before three o'clock; it isn't worth a penny if it is not done by that time, but our costs are just the same.

(2) The student-worker realizes the important element of production in proportion to time spent (Column 12!).

(3) The student-worker, in summarizing his time for the week, uses the adding machine; frequently, because of corrections, he is required to include direct subtraction on his tape, or subtraction by complements, and sub-totals.

(4) The posting clerk sees costs on various jobs rising from day to day.

(5) The pay roll clerk sees how individual timesheets make up the pay roll; how various clerks differ in the total amount of time worked; differences in rates of pay and quotas permitted by the business office; and that the weekly pay roll reports from the secretarial bureau to the business office must balance with the total of the individual labor summaries.

(6) Because this posting and pay roll work is a part of the Daily Job System (See Daily Jobs 6 and 9), every worker ultimately goes through this experience, becoming for that time (a period of four weeks) an actual pay roll bookkeeper in every sense of the term; dealing with actual employees whom he knows, jobs with which he is more or less familiar, and customers whom he knows to some degree. Working under the pressure of keeping the time posted up to date on the one hand, and keeping the books in balance on the other, he gets a taste of the month-end pressure.

(7) Finally, every worker experiences to some degree the straight and narrow path along which modern workers must go in an industrial plant where everything—jobs, operations, lots, bins, stock numbers, and so on—is identified by number and accounted for accordingly. All this is called "red tape" by those who know little of accounting and office management; to one who knows more, it more nearly resembles the red blood vessels carrying an endless stream of vital information from the shop to the administrative centers of the bureau and on to the business office for the better general management of the school as a whole.

A Grading Plan for Typing

ROBERT BRIGGS

THIS year I am using a numerical rating method for daily work; a system which I believe eliminates much of the confusion and inaccuracy that accompanies the use of alphabetic grades, and one which also acts as a potent motivating force.

We operate primarily on a day-to-day assignment basis, as that method seems to work best in our school. A typical assignment might require 30 minutes of the 55-minute period, allowing time for a timed writing or class drills, or both. This assignment must be in the class receiving basket at the close of the period and is graded as follows: For work of superior quality, the paper is graded 1; for good quality, 2; for fair work but not good, 3; for poor work, 4. At any one time the student can add up his total points, divide by the number of assignments recorded, and arrive at his average for the period covered.

Since the student is at all times eager to keep his points down to a minimum, it is an easy matter to provide work to reduce points. You might call this premium work, or "minus points" work. One-minute writings are excellent as a device to encourage students to go after minus-points.

For example, if a student types 175 strokes in one minute, without error and without removing his eyes from his copy, he may earn a *minus 1*. After he has earned a *minus 1*, he can get a *minus 2* for the day by typing 200 strokes in one minute, without error and without taking his eyes from his copy, or a *minus 3* by typing 225 strokes under the same conditions. Any number of projects can be given with minus points as a reward for good work. To qualify for an *A* or *B* during the second six-week period of the semester, a student must average 2.0 or less on daily work. To qualify for a *C* grade, a student must average 2.8, and a *D* requires only 3.5. Anything above that is failing work.

This class average is one of two requirements a student must meet to obtain the grade he wishes. The other, of course, is the speed and accuracy requirement. To obtain an *A* in

Typing I at the conclusion of the second six-week period, a student must type 35 net words a minute or better for 5 minutes on three different occasions; at the same time maintaining at least a 2.0 class average. A *B* grade demands 30 to 34 words a minute at least three times and a 2.0 average in daily work. For *C*, the standard is 23 to 29 words a minute at least three times, with a 2.8 daily average. For *D*, the student has only to type 15 to 22 words a minute and have a class average of 3.5.

A student has two goals he must achieve to earn the grade he desires. If his timed writings are *A* and his class work is *C*, his report card grade will be a *C*. In other words, he gets the lower of the two grades. It is reasonable to expect a student's best efforts at all times in return for the best grades.

Under the method described, students know where they stand at all times. They seem to appreciate the opportunity to work for a grade assessed entirely on ability shown in job performance with the personal factor completely removed.



"What? You don't mean you actually sleep at home, too!"



A. A. BOWLE

18 Exe-Arm, the new telephone extension on the market, is made by Edward B. Windsor Company. It is a curved metal tube stretching from the desk to the user. At the end of the "gooseneck," a French phone ear and mouthpiece is attached and held for convenience. The user thus has both hands free. No telephone rewiring or alterations are necessary, the manufacturer reports.

19 A basically new development of inventory record control is announced by the Systems Division of Remington Rand, Inc. This device utilizes a revolutionary Graph-A-Matic computing chart. The device directly converts actual and available inventory quantities into the time it will take to consume them. It is applied to the control of inventories, raw materials, finished parts, perishable tools, supplies, and other inventory items. It signals order point, expediting point, normal, understock, out of stock, and excess stock positions.

20 Using a new cellophane base and providing for a pressure-sensitive product, Pax Tape Sales Company announces Pax Tape. Some of the advantages claimed by the maker include no deterioration in stock, nonleaking at the edges, no side stickiness, possession of more adhesive qualities, and superior tensile strength. It is also claimed that the tape will withstand extremes of temperature without damage. Sales will soon start for tape in nine colors. Desk dispensers, as well as semi-automatic and automatic dispensers, will be available in about two months, it is stated. Watch for this new product on your stationer's counter.

21 Atlas Stencil Files, Inc. announces that 500-S and 300-S models are again available with metal cabinets. The 1400 or Jumbo model, which is a large, two-drawer wooden

cabinet unit, will not be made of metal until after the first of the year. It is expected that present critical materials will be more plentiful by that time. (We hope so too! Ed.).

22 Goodform aluminum office chairs are the first civilian goods of the General Fireproofing Company since production has been resumed. A sevenfold increase of aluminum production during the period between 1940 and 1945 made a sufficient amount of the material available for all war requirements and some essential civilian products. The experience gained in providing aircraft seats for pilots will help assure continued improvement in these new chairs.

23 A justifying typewriter that enables a typist to make lines as even at the right-hand side of the paper as on the left, has been patented recently, announces the United States Patent Office, Richmond, Virginia. The typewriter was patented by Vannevar Bush, of East Jaffrey, New York, and was assigned to the Research Corporation of New York.

24 Manifold Supplies Company has a new two-color Uni-Master—"kills two birds with one stone" says the maker. It is a spirit hectograph whose operation is good, needs no extra attachments, and which prints two vivid colors in one operation.

25 Red Feather Products, Ltd. present the new Fact-o-Scope. Features claimed are: clear Lucite light-table built into a sturdy olive green steel case that is compact, light in weight, and unbreakable; new scientific development in light refraction gives complete, even diffusion of light over the entire working area, and positively cold illumination. It is also equipped with an attached drafting machine head, plastic T square, and is adjustable horizontally and vertically. An inset drawer provides convenient storage space for styli and lettering guides.

A. A. Bowle

November, 1945

The Business Education World

270 Madison Avenue, New York 16, N. Y.

Please send me, without obligation, further information about the products circled below:

18, 19, 20, 21, 22, 23, 24, 25

Name

Address

NOVEMBER BOOKKEEPING CONTEST

MILTON BRIGGS

HERE is the third problem in a new series of contests designed to stimulate interest in all bookkeeping classes. Solution of this contest problem will require not more than one or two class periods, and will provide a welcome change from textbook routine. The problem may be assigned for homework, or for extra credit.

An impartial board of examiners in New York City will grade all papers submitted in this contest, and a two-color Certificate of Achievement will be sent to each student who submits a satisfactory paper. THE BUSINESS EDUCATION WORLD will distribute cash prizes, as described below, for the best student solutions of this contest problem. All information necessary for participation in the contest is given here.

The Bookkeeping Contest Rules

1. Have your students work the bookkeeping problem which follows these rules. The B.E.W. hereby grants you permission to duplicate the problem for free distribution to your students if you wish them to have individual copies. The problem is so short, however, that it can be dictated or written on the blackboard.

2. Send all solutions by first-class mail or by express to B.E.W. Department of Awards, 270 Madison Avenue, New York 16, N. Y.

3. With your papers, send a typed list in duplicate of the names of the students whose papers are submitted. Place "A" after each name to be awarded a Junior Certificate of Achievement, "B" for a Senior Certificate, and "C" for a Superior Certificate. Certificates must be earned in order.

4. Remit 10 cents for each paper. This fee covers in part the cost of examination, printing, and mailing. The B.E.W. will award an attractive two-color Certificate of Achievement to each student whose solution meets an acceptable standard. Your students will be proud to show their certificates to their parents, friends, and prospective employers.

5. Select the three papers that you consider the best, and place these on top of the papers you send in. They will be considered for the award

of prizes. (Teachers who do not wish to submit papers for certification may enter in the contest, free of charge, the three best solutions from each class.) Not less than five solutions may be submitted for certification.

6. The B.E.W. will award cash prizes in each division as follows: \$3, first prize for the best solution submitted; \$2, second prize; and prizes of 50 cents in war savings stamps for other outstanding papers.

7. Each paper submitted must have this data in the upper right-hand corner: student's name in full, name of school, address of school, teacher's name in full.

8. All acceptable papers become the property of the BUSINESS EDUCATION WORLD. Papers not meeting certification standards will be returned with errors indicated.

9. The judges will be Clyde Blanchard, Milton Briggs, and Mrs. Claudia Garvey.

10. CLOSING DATE of the contest is December 14, 1945. Contest papers to be considered for prizes must be postmarked not later than midnight of that date. Papers postmarked later than that date will be accepted for certification only. Prize-winners will be announced in a later issue of the B.E.W., and prizes will be mailed as soon as possible after the judges have decided upon the prize-winners.

NEXT MONTH

Don't miss the bookkeeping contest in the December B.E.W. It's a special Christmas problem. Your students are called upon to serve as part-time bookkeepers in Henry Holliday's Tot-To-Teen Toy Shop. The problem is divided into three parts and includes journalizing, posting, and the preparation of a trial balance. Contestants may choose to perform any one or all three of these fundamental steps in bookkeeping procedure. Join the fun in the Tot-To-Teen Toy Shop next month . . . have your students earn a new Certificate of Achievement from THE BUSINESS EDUCATION WORLD . . . perhaps win one of those cash prizes or war savings stamps that the B.E.W. awards every month for the best student solutions of its bookkeeping contest problems.

Here is the November Problem

Everyday Business Transactions

Please read the following introductory paragraphs to your bookkeeping students:

Business transactions form the foundation for bookkeeping entries. A business transaction is an exchange of value, the buying or selling of merchandise or service. After a transaction occurs, the bookkeeper makes a record of entry in a journal. The process of analyzing a transaction, determining what account to debit and what account to credit, and making a written record of a transaction is called *journalizing*.

There are not a great many different types of business transactions. Many of those that commonly occur in the daily operation of a business are similar to those that have taken place on previous days, and the same accounts are used many times in journalizing every day.

In this contest problem there are thirty different transactions selected from those that actually occurred in a large retail store. To earn a Junior Certificate of Achievement in this contest, journalize only transactions one to ten inclusive; to earn a Senior Certificate, journalize transactions one to twenty; to earn a Superior Certificate, journalize transactions eleven to thirty. Use pen and ink and simple general journal form, either plain white paper properly ruled or regular general journal paper with two money columns at the right side of the sheet. Include an explanation with each entry.

Account titles, suggested for use in recording the transactions, are given at the end of the problem. Teachers and students who are accustomed to other similar titles may feel free to use them.

Dictate the following transactions to your students, or have the transactions duplicated or written on the blackboard:

NOVEMBER, 1945

- 1 Albert Andersen, the proprietor, invested an additional \$500. in his business.
- 2 Bought merchandise for cash from Apperson & Francis, \$138.49.
- 3 Bought goods on account from the Superior Appliance Corporation, \$102.89.

- 4 Sold merchandise to H. C. Price for cash, \$12.31.
- 5 Sold goods, on account 30 days, to Carl T. Mattsson, \$25.04.
- 6 Paid Finast Furniture Corporation \$135.38 for merchandise purchased last month.
- 7 Sent a check to the National Novelty Company, \$406.06, for goods bought on account in October.
- 8 Received a check for \$25.70 from Aaron Kleiminger for goods previously charged.
- 9 Sent Proctor and Perry a 60-day promissory note, \$100, in partial settlement of account.
- 10 Received a 30-day note, bearing interest at 6 per cent from George A. Merriwell in settlement of his account.. Face of note \$140.55. Sent Simons Supply Company a check for \$102.45 to pay a promissory note due today. (No interest.)
- 12 Paid interest, \$18.76, for money borrowed from Thomas Tripp.
- 13 Received payment, \$75, from Daniel Donovan for his promissory note due today. (No interest.)
- 14 Received a check, \$9.63, from Howard Thurston in payment for interest on his note.
- 15 Sent a check, \$150, to the Romaine Realty Company in payment for rent of storerooms.
- 16 Bought a new typewriter for cash, \$125.
- 17 Purchased wrapping paper and bags from the Paramount Paper Supply Company on account, \$49.75. (Debit Supplies.) Sent a check, \$75.87, to the Central Railroad in payment for freight charges on merchandise bought.
- 19 Paid Davenport Delivery Service \$11.60, transportation charge on merchandise sold.
- 20 Albert Andersen, the proprietor, withdrew \$175 for personal use.
- 21 Mr. Andersen took \$14 worth of merchandise from stock for his personal use. (Credit Purchases.)
- 22 Paid \$9.14 for wrapping paper purchased, not previously charged.
- 23 Purchased a desk and chair for office use, \$75, from the Keystone Appliance Company on account.
- 24 Sold an old office desk for cash, \$10, to Catherine Sullivan. Paid cash for printing and distribution of advertising circulars, \$25.80. (Debit Advertising Expenses.)
- 26 Paid clerks' wages \$237.83 less \$44.95 for employees' income taxes withheld and \$2.38 for employees' share of old-age insurance tax (Debit Salaries and Wages \$237.83, credit Cash \$190.50, credit Withholding Taxes Payable \$44.95, and credit Old-Age Insurance Taxes Payable \$2.38.)

- 27 Recorded the employer's share of the old-age insurance tax, \$2.38. (Debit Social Security Taxes and credit Old-Age Insurance Taxes Payable.)
- 28 Paid premiums for insurance on merchandise in stock, \$79.09. (Debit Prepaid Insurance.) Sent a check to the State treasurer in payment for sales taxes collected, \$194.44. (Debit Sales Taxes Payable.)
- 30 Sent Lawrence McCullough a check for \$46.62 in full payment for his invoice of October 30, \$47.09 less 1 per cent discount. (Debit Accounts Payable \$47.09, credit Cash \$46.62, and credit Discount on Purchases \$.47.)

Following is a list of the account titles suggested for use in preparing the solution for this contest problem:

*Names of individual customers and creditors may be used in place of the controlling account titles.

ASSETS

Cash
Accounts Receivable*
Notes Receivable
Supplies
Prepaid Insurance
Office Equipment

LIABILITIES

Accounts Payable*
Notes Payable
Sales Taxes Payable
Withholding Taxes Payable
Old-Age Insurance Taxes Payable

PROPRIETORSHIP

A. Andersen, Capital
A. Andersen, Drawing

INCOME

Sales
Discount on Purchases
Interest Income

COSTS

Purchases
Freight Inward

EXPENSES

Rent Expense
Transportation on Sales
Salaries and Wages
Advertising Expense
Social Security Taxes
Interest Expense

The November Transcription Tests

CLAUDIA GARVEY

TRANSCRIPTION TEST FOR THE JUNIOR CERTIFICATE

Instructions: Spell out all unusual names in the addresses. Dictate the following addresses before starting to time the take. These letters are counted in 15-second dictation units of 20 words each.

Letter No. 1: Mr. John Gladstone, Park at Euclid, Elgin, Ohio. Letter No. 2: Stone & Parker, Grover Building, Cleveland 2, Ohio.

(Dictate at 80 Words a Minute)

Letter No. 1. Dear Mr. Gladstone: We are very glad to have your letter of October 17 and the substantial order / enclosed with it. It is always a pleasure to learn that our product is in increasing demand, and we shall / be happy to include you among our distributors.

You ask that your orders be shipped on open account. We / are sorry to have to write you that we are unable to do so at this time. After checking credit information (1) available to us, we have concluded that the best offer we can make you at present is to / allow a 2 per cent cash discount if a check in payment accompanies every order. Otherwise, shipment / will be made C.O.D.

If your credit standing improves substantially during the next year, we shall be glad / to reconsider and invite you to write us for better terms. Cordially yours,

Letter No. 2. Gentlemen: We are very glad (2) to extend additional credit to your firm.

It has been a pleasure to serve you during the past year, and we / have appreciated the promptness with which all bills have been met.

A 30-day account has now been opened for / you. The 2 per cent cash discount on all bills paid within ten days will continue in effect. Very truly yours, (240 standard words, including addresses)

TRANSCRIPTION TEST FOR THE SENIOR CERTIFICATE

Instructions: Spell out all unusual names in the addresses. Dictate the following addresses before starting to time the take. These letters are counted in 15-second dictation units of 25 words each.

*Letter No. 1: Jones and Davis, 30 Main Street, Dayton 2, Ohio. Letter No. 2: The Tilden Stores, Broad and Main, Columbus 6, Ohio. Letter No. 3: Thomas and Lowe, Good-
year Building, Akron 3, Ohio.*

(Dictate at 100 Words a Minute)

Letter No. 1. Gentlemen: Thank you for your order No. 2986, which is going forward by prepaid express today.

We have / received extremely favorable reports from each of the credit references supplied, and we are entirely willing to ship the goods / on open account.

Your attention is called to our regular credit terms. A 2 per cent cash discount is allowed on payments received within / ten days, and full payment is expected within thirty days. A notation to this effect will appear on the invoice covering your (1) order.

It is indeed a pleasure to add your name to our list of preferred customers, and we look forward to a long and pleasant relationship / with your firm. Cordially yours,

Letter No. 2. Gentlemen: Your order No. 643 has just been received. In accordance with our / regular procedure, the order went to the Credit Department for approval before being routed to the Order Department.

It / has now come to my desk with notations to the effect that several very large orders have been filled on open account during the past (2) three months, but that only a few small payments have been received. Your balance with us now amounts to more than \$1,000.

We dislike to / delay shipment of your current order, but you will understand that doing so would increase your account beyond the limits of our agreement. /

If you will let us have a check by return mail in full payment of the present account, we shall send this new order forward immediately. / Cordially yours,

Letter No. 3. Gentlemen: We have written you several times within the past month regarding your unpaid balance. Our credit (3) manager has suggested several liberal payment plans, but we have not received any indication that you were willing to effect / settlement by any of the methods proposed.

We now find it necessary to advise you that unless we receive a check in full payment / of the amount now due us, we shall have to place this matter in the hands of our lawyer. Very truly yours, (400 standard words, including addresses)

Statement of the Ownership, Management, Circulation, Etc.
Required by the Acts of Congress of August 24, 1912, and March 3, 1933

Of THE BUSINESS EDUCATION WORLD, published monthly, except July and August, at East Stroudsburg, Pennsylvania, for October 1, 1945.

State of New York)
County of New York) ss.

Before me, a notary public in and for the State and county aforesaid, personally appeared Guy S. Fry, who, having been duly sworn according to law, deposes and says that he is the business manager of THE BUSINESS EDUCATION WORLD and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management (and if a daily paper, the circulation), etc., of the aforesaid publication for the date shown in the above caption, required by the act of August 24, 1912, as amended by the Act of March 3, 1933, embodied in section 537, Postal Laws and Regulations, printed on the reverse of this form, to wit:

1. That the names and addresses of the publisher, editor, managing editor, and business manager are: Publisher, The Gregg Publishing Company, 270 Madison Avenue, New York 16, N. Y.; Editor, John Robert Gregg, 270 Madison Avenue, New York 16, N. Y.; Managing Editor, Clyde I. Blanchard, 270 Madison Avenue, New York 16, N. Y.; Business Manager, Guy S. Fry, 270 Madison Avenue, New York 16, N. Y.

2. That the owner is:

The Gregg Publishing Company, 270 Madison Avenue, New York 16, N. Y.; John Robert Gregg, President, 270 Madison Avenue, New York 16, N. Y.;

Guy S. Fry, Secretary-Treasurer, 270 Madison Avenue, New York 16, N. Y.; Edmund Gregg, 6 North Michigan Avenue, Chicago 2, Illinois.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent or more of total amount of bonds, mortgages, or other securities are: (If there are none, so state.) None.

4. That the two paragraphs, next above, giving the names of the owners, stockholders and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholder or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting, is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholders and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association, or corporation has any interest direct or indirect in the said stock, bonds, or other securities than as so stated by him.

Guy S. Fry, Business Manager

Sworn to and subscribed before me this 1st day of October, 1945. (Seal) Margaret E. Zeberle. (My commission expires March 30, 1947.)

The Bulletin Board as a Teaching Aid

In Business Subjects

ELEANOR MARKLEY

DEFINITENESS needed in teaching skill subjects is not conducive to a wide variety of teaching methods, and often when we find one method that works, we follow it without variation.

Many methods or devices can be employed to stimulate a student's interest and keep him alert to the continuous changes and developments in the field of business. The bulletin board can be a great "subject stimulator." This is how it works in one typewriting classroom.

The use of the bulletin board is a student activity with teacher supervision. The bulletin board material for the first week of school is selected and posted by the teacher. It has much variety and "attention-getting" content. Near the end of the first week, the teacher assigns special bulletin board material to be brought in by the students. This material is not required but means extra credit for those who contribute. There are a few students who never contribute; most of the students contribute some; and a few will bring in so much usable material the problem is one of selection. After the project is well started, there is never enough space on the bulletin board to post all of the material on hand.

Type of Material Used: The material submitted may be any type of interest to business students that can be posted easily. It must be submitted in a neat form, and may be merely a picture or clipping from a newspaper or a magazine; or it may be a typed article, summary, or idea. The material may be unmounted, mounted, or bound.

The student types his name and class hour, the name and date of the publication on the back of the material. He places it in the filing cabinet in File One for Incoming Material.

There will be a few students who receive no newspapers or magazines in their homes. The librarian has a supply of usable material from which students may clip or copy. Students also may copy material or condense ideas from books and magazines in the typing room library.

Selection of a Clerk: Volunteers from the classes act as clerks for a period of one week. Although there is no credit given for being clerk (except perhaps indirectly), it is a popular job which many students, of both high and low ability, like to fill. It is something nearly any student can do well, and it often brings dependable, trustworthy qualities in some of the lower ability group to the attention of the teacher. Such students gain in self-confidence and often form working and friendly contacts with the higher ability group.

A copy of instructions for the clerk's reference is found in the front of the filing cabinet. The teacher instructs the first clerk. Each clerk instructs next week's clerk in the procedure to be followed.

Duties of the Clerk: The clerk removes the material from the bulletin board on the last school day of the week. Material of temporary value is discarded and that of more permanent worth is sorted and filed according to subject in File Three.

New material submitted and placed in File One by the students is checked in by the clerk. It is sorted and filed by subject in File Two.

The clerk selects a variety of material from File Two for the bulletin board. This, with material chosen by the teacher from her file for that unit of work, is arranged attractively on the bulletin board. Material of little interest is changed frequently during the week, while the more valuable material is left during the entire week.

Filing the Material: The filing cabinet drawer for the bulletin board material is divided into four sections:

1. INCOMING MATERIAL (Student's File)

File One

6. Poetry and Verse
5. Pictures (clipped from magazines and newspapers)
4. Miscellaneous
3. Information ("How to Apply for a Job" and "Applications")
2. Cartoons and Jokes
1. Articles ("Job Ahead," "Army Girls at Work," "Navy Offices")
DIVISION 4--PRINTED INFORMATION (clipped from newspapers and magazines)
5. Sample Forms (bibliographies, centering, itineraries, letters, outlines, progress graphs)
4. Reading Lists (books and magazines, typed lists)
3. Original Composition (cartoons, letters, posters, themes, verse)
2. Cover Designs
1. Border Designs
DIVISION 3--STUDENT WORK
II. SUBJECT FILE (Material for Posting)
III. SUBJECT FILE (Material of permanent value which has been posted. Subject headings are same as FILE II.)

File Two

All material submitted by the students is placed in folders in this file according to the class hour. The clerk credits each student on a Check Sheet for the material submitted. No grade is recorded by the clerk.

Subject File Two contains material submitted by students after it has been credited to individuals, and it is filed by subject in one of the two following divisions:

Class discussion: Near the end of the week there is a short, informal class discussion or test on the material which has been posted during the week.

Some students will have more information to add to the material posted. One will tell of the work his brother is doing in an office in one of the army camps. Another watched a teletype in operation last week and can tell how it operates. John wants to tell of the duties of his new part-time job down at the printing office. Mary saw a news reel which showed the office equipment used on a ship. And Bob heard an expert typist on the radio last night who made his typewriter sound like a tap dancer. (The value of this may be doubtful.)

Magazine articles or other articles of special interest which have been posted may be checked out by the student overnight. He places his name on a "Check Out" sheet used for this purpose. The material is due before school the following morning. He returns it to the bulletin board and checks his name in the "Returned" column. The articles may be removed from the bulletin board during the day by students who have completed their assign-

ments. Only above average students can take advantage of this.

Quiz corner: If the clerk has initiative, he may decide to add an original corner to the bulletin board, such as several *do you know?* questions. The answers may be found in the material posted for that week or in the classroom. Questions may run as follows: "What is the idea of the simplified typewriter keyboard?" (The answer is found in a clipping from a paper showing the arrangement of the simplified keyboard with a short paragraph on the designer.) "What is open punctuation in a letter?" (The answer is seen on a correctly spaced letter with open punctuation.) "What qualities should a good secretary possess?" (These appear on a printed poster "A Good Secretary Should—") "How many makes of typewriters are in this room?" "What kind of type did the machine have which was used for these questions?" (Elite).

Another clerk may post: "Have you read any of the following new books in the vocational library?" with the books listed below.

This use of the bulletin board is relatively simple for the teacher. The students do most of the work and enjoy doing it. While the type of activity is especially valuable for business training classes, it can be adapted to other types of classes. It provides some practice in filing and encourages the student to watch for sources for things of special interest and furnishes a collection of much valuable supplementary material for class use.

20. Unclassified Material
19. Samples of Forms (printed and student work)
18. Punctuation (rules and use)
17. Posters
16. Personality Rating Charts
15. Parts of Machine Information
14. Office Equipment
13. Occupational Opportunities and Surveys
12. Miscellaneous
11. Machine Instruction Sheets (Hectograph, Mimeograph, adding machine)
10. Information (office, personal, typing)
9. Handbills
8. Graphs and Charts Showing Student Progress
7. Citizenship (code, co-operation, dependability)
6. Care of Machine (instructions for cleaning and oiling, changing ribbons)
5. Bulletins
4. Book and Magazine List
3. Assignment Sheets
2. Applications (information, forms, appearance, suggestions)
1. Announcements
IV. TEACHER'S SUBJECT FILE (for supplementary illustrative material to be used with the various units taught)

File Three

Clerical Discernment— or Over-Specialized Training?

JOSEPH P. CALLAHAN

IS clerical discernment being slighted at the expense of over-specialized training and over-systematized office routine?

The question is justified by fairly common situations that show surprisingly inadequate knowledge of what is purposeful in pushing through the clerical maze. The question does not only pertain to the whirlwind courses and monotonous mechanical routines to which students, completing such courses, are often assigned. It applies also to carefully thought out training programs and executive duties entrusted to supervisors who have demonstrated a measure of competence in handling specific detail, but who have no clear conception of basic clerical functions, purposes, or laws.

Here are a few supervisory blunders taken from today's business world:

An industrial plant tabulating department simultaneously runs an actual and an available inventory; the latter including material on order. Before anyone in this plant noticed the multiple errors, a carelessly wired business machine transposed balances into wrong columns for several weeks!

A department store billing department keeps twenty alphabetically subdivided account controls reflecting activity with customers. Unreadable carbon copies of mailed statements temporarily threw these accounts out of balance, month after month.

A transportation office periodically lists each number in hundreds of series of unused tickets. A tedious physical examination of hoarded obsolete issues had to be made in this office, year after year.

Each of the responsible supervisors in the industrial plant, department store, and transportation office had a penchant for office methods that approached a fetish. The plant supervisor spent an unconscionable amount of time drawing complicated charts on which he recorded routine niceties as odd geometric fig-

ures. A secret statistical formula addict, he got so snarled up in his own specialty that he could not see beyond the planning stage to possible functioning weaknesses.

The department store supervisor persisted in ignoring obvious error causes and indulged in wildcat auditing schemes that flew in the face of average expectancy laws.

The supervisor of the transportation office could not visualize time-saving and error-cutting advantages to be gained by the simple expedient of obtaining authority to get rid of obsolete tickets because his veneration of the system itself excluded thoughts of improving its manner of operation.

Perhaps the three, respectively, would help to make efficient teams of draftsmen, hypnotists, and bibliographers, but they were certainly far from model office executives! They lacked *discernment*, a practical quality that boosts *knowing why* to the same important level as learning how.

Interlock by Unifying Objectives

The need for this quality has probably reached an all-time high. In reality, one-job mechanical devices, specialized duties, and increasingly individualized techniques that obscure this need are, or should be, functionally interlocked by unifying objectives. The worker who knows something of the interlocking process, particularly that part closely related to his own work, has a much larger supply of nickels for hitting the business-executive jackpot than does a cozily grooved single machine specialist. Moreover, the mental stimulation that comes from piecing together separate procedures into common objectives somewhat compensates for the waning personal satisfaction derived from manually kept systems which offered more intimate opportunities for neat, accurate workmanship.

Since clerical discernment utilizes the background and complete intellectual makeup of the student, it cannot be taught formally like

simple arithmetic. It can be developed, however, by laying before students problems of the "know why" variety, and possibly by penalizing more heavily for errors of discernment than for accidental slips.

Errors of judgment are not always distinguishable from accidental or habitual inaccuracies. Spelling *strictly* with a *k*, for example, could be due to ignorance or to a miscalculated finger stroke on the typewriter. But an effort to discover the nature of errors through average preponderances of one kind or another in a given student's work would surely be worth while. For, in everyday office practice, accidental mistakes, unless excessive, usually cause little trouble if they are recognized and corrected promptly; that is, if discernment is present among responsible workers. On the other hand, a single failure among employes and supervisors to grasp essential clerical purposes often leads to bottlenecks, pot-boiling sessions, and experiments with unsound, unprofitable office methods that require overstaffed offices and give increasingly unsatisfactory results.

While preparing to adapt and adjust themselves to the business world, students may build up truer discernment values if they are frankly taught that learned habit proficiencies usually have to be varied, in some particulars, whenever they switch from school to work or from job to job. During transition periods, their work will seem much more difficult than it will turn out to be after new handling techniques, applicable to changed routines, for the job will then begin to fall into habit patterns naturally.

Practically every job is made up partly of minor, unpredictable problems peculiar to itself alone. These problems hold no terror for those who rely on discernment, fundamental training, and growing familiarity to carry them through.

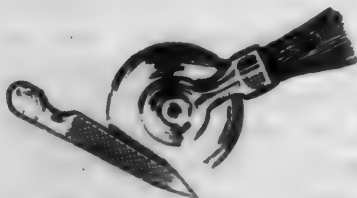
The paper work front, by the way, has al-

together too many "'fraidy cats." They underestimate their own ability to handle bigger jobs. They exaggerate difficulties merely because the jobs are untried or unknown. Even traveling auditors, at home in many kinds of offices, lose nerve when confronted for the first time with a report giving values in Indian rupees instead of dollars. They are aghast at imagined complexities and nuances of foreign exchange values that they probably don't have to know at all for practical understanding of the report, usually simplified by an easily learned key.

At the other end of the scale are workers whose limited success, in one direction, makes them fancy themselves as instant topnotchers in any executive capacity without additional training. Both groups could use a little discernment to great advantage.

Another point worth driving home is that the work volume which employes are expected to handle usually mounts and subsides. Emphasis on higher individual output has obscured the fact that office production is not altogether a race against time. Dull periods, or at least breathing spells, come even in the busiest office. Less urgent work sometimes has to be left for these recurring spells of lessened activity which may develop regularly at certain hours, days, or seasons, or irregularly in sporadic slumps. What harm can be done by telling these near certainties to trainees in business education? Students knowing the truth are less flustered in the emergencies.

Why is discernment lacking in the midst of so many opportunities for its use? The whole trouble in a nutshell seems to be that valid basic principles, applicable to clerical work, generally are not learned well enough, while inflexible clerical systems, not half as sacred as they seem, are learned too well. Revival of higher selective and educational standards in this postwar period may bring about a desirable change.



CLEANING THE ERASER

When your eraser becomes soiled so that it leaves a smudge when used, take an ordinary nail file and file away the soiled particles at the edge of the eraser, leaving it clean and smooth.

This will help make your erasures inconspicuous.—Mary Ann Calkins.

School News and Personal Items

GEORGE THOMAS WALKER, who has been on leave of absence from his position as supervisor of education for the State of Louisiana for the past two years while he was Civilian Training Director for the Port of Embarkation at New Orleans, has resigned his state position and is now Director of Counseling for Men at Louisiana State University.

Mr. Walker (M.A., Louisiana State University) was formerly assistant professor of business administration, Southwestern Louisiana College, Lafayette. He has been president of the commerce section of the Louisiana State Teachers Association and editor of the *Louisiana Teacher*, in addition to having written many articles on bookkeeping and accounting for business education publications. He is a member of Kappa Delta Pi and Phi Delta Kappa.

DR. THOMAS L. NELSON, until recently district superintendent of schools of Bakersfield, California, is the new superintendent of schools for Berkeley.

Dr. Nelson received his doctorate in business education from the University of California. After graduating from college, Dr. Nelson worked as an accountant, served in the first World War, and then taught in a college in Colombia, South America. In 1922, he returned to California to teach commercial subjects at Alameda High School. Since then he has progressed to the status of one of the outstanding educational leaders on the Pacific Coast.

MARIAN A. FITZGERALD, who has been connected with the In-Service Department of the State Department in Washington, D. C., has been appointed head of the Typewriting Department of the Washington School for Secretaries, Washington, D. C. She will also be in charge of the shorthand classes in the evening session.

Miss Fitzgerald is a skilled writer of shorthand and an experienced business teacher. While with the State Department, she had the most interesting task of training a selected group of secretaries for reporting assignments at the San Francisco conference.

E. DOROTHEA MEYER (M.A., New York University) has been appointed to the staff of the Department of Business Education and Secretarial Science, Syracuse University. A member of Delta Pi Epsilon and Pi Gamma Nu, Miss

Meyer has taught commercial subjects in Englewood, New Jersey, Pace Institute, New York, South Fork (Pennsylvania) High School, and was for three years head of the shorthand and typewriting department of Drake Secretarial School, Jersey City. She was also assistant director of the Washington School for Secretaries in Newark for three years.

THOMAS A. BABCOCK, teacher of business at Mt. Clemens (Michigan) High School, was elected president of the Michigan Education Association in July. This is the first time that a business teacher has ever been elected to this office. The association has a membership of 31,000.

Mr. Babcock has taught commercial subjects for twenty-five years. He received his master's degree from Wayne University and has done further graduate work at the University of Michigan. He is a member of Kiwanis.

RAYMOND WHITE has been promoted to associate professor of secretarial science at the University of Oklahoma, Norman. He has been an assistant professor since September, 1941.

Mr. White is serving as national vice-president of Pi Omega Pi, honorary professional fraternity for commercial teachers, and is a past president of the Oklahoma Commercial Teachers Federation. He received his master's degree in commercial education from the University of Oklahoma, and has had past teaching experience in several Oklahoma schools.

RIENZI A. JENNINGS has resumed his position as head of the commerce department, State Teachers College, Morehead, Kentucky. He was discharged from the Army Air Corps after two years of service as administrative non-commissioned officer and classification specialist at Camp Blanding, Florida.

ROSS C. ANDERSON has been acting head of the department during Mr. Jennings' absence and is now on sabbatical leave to study toward a doctorate at Indiana University.

Mr. Jennings received his master's degree in economics from the University of Kentucky and is past president of the Kentucky Business Education Association. His former school connections include the University of Kentucky and West Virginia Polytechnic Institute. He has been head of the department of commerce at Morehead since 1938.

MARGARET AYLOR has been appointed instructor in the Department of Business and Secretarial Studies, Alfred University. She received her bachelor of science degree from Alfred in 1943 and has studied for her master's at New York University.

Miss Aylor was secretary to the Managing Editor of *THE BUSINESS EDUCATION WORLD* in 1943. During 1944, she served as secretary in the Department of Public Welfare of Alleghany County, and secretary to the treasurer of Alfred University. In the past school year, she was instructor in the business department of New York State Agricultural and Technological Institute at Alfred.

VIOLET H. WITT, who has taught at Ponce de Leon High School, Coral Gables, Florida, for the past two years, is now an instructor in the Commerce Department, Eastern State Normal School, Madison, South Dakota. She received her master of arts degree from Teacher's College, Columbia University, New York.

J. WALLACE BEDWELL, former director and associate professor of business education, Delta State Teachers College, Cleveland, Mississippi, is now director and student adviser in business education at East Central Junior College, Decatur, Mississippi.

Mr. Bedwell has his master's degree in business education from the University of Kentucky and is a state director for the N.E.A. Department of Business Education. Mr. Bedwell also was in charge of commercial education at Georgia Teachers College, Collegeboro, before going to Delta State.

DONALD R. ROBERTS, for the past two years in charge of the commercial department and publications at Clover Park High School, Tacoma, Washington, is now advising, counseling, and instructing at Madigan Convalescent Hospital, Fort Lewis, Washington, in the organization and operation of small business. This program has been set up to help prepare the GI to borrow money through the Bill of Rights and set himself up in business.

DR. MARJORIE HUNSINGER has recently been appointed to the faculty of the University of Louisville. She has been a member of the business education department staff at MacMurray College, Jacksonville, Illinois, for the past two years.

Dr. Hunsinger was formerly assistant professor at Alfred (New York) University, and has taught commercial subjects and English in Ohio, Illinois, New Jersey, Michigan, and Pennsylvania. She received her M.A. from Columbia and her

Ph.D. from the University of Pittsburgh. She is a member of Phi Beta Kappa, Delta Pi Epsilon, and other honorary fraternities and business education organizations.

Rufus Stickney Applauded By B. U. Paper

RUFUS STICKNEY, head instructor of shorthand at the Boston Clerical School, has been honored with a warmly appreciative biographical sketch by Eleanor Rust Collier in the *Boston University Summer Session News*.

Mr. Stickney taught two courses at Boston University during the summer session, and was a most popular trip leader on the weekly excursions for students. He is a past president of the New England High School Commercial Teachers Association, past treasurer of the Eastern Commercial Teachers Association, and was editor of the E.C.T.A. Yearbook in 1943. He is a director of the National Office Management Association.

A veteran of World War I, having served overseas as Sergeant First Class with the 838th Aero Squadron, Mr. Stickney returned to obtain his B.B.A. and M.C.S. degrees from Boston University. He was on the faculty of Burdett College, Boston, with his wife, whom he married in 1915. Mrs. Stickney is currently on the editorial staff of D. C. Heath and Co.

"Mention an episode of your career which occurred in Newfoundland or Europe, and chances are that 'Stick' can match it with one from his own travels. Or get down to serious discussion about commercial education methods . . . and Professor Stickney's broad and firm grasp of conditions in this field reveals his wealth of professional experience and information."

New Mexico's News Letter

DR. E. DANA GIBSON, HARRY W. LANCASTER, and their co-workers are to be congratulated upon their progressiveness and their practical desire to be of service to the business educators of the state of New Mexico. The occasion is the appearance in magazine form of the monthly *News Letter*, which has been issued for several years in duplicated form by the Business Education and Journalism Departments of Highlands University, Las Vegas.

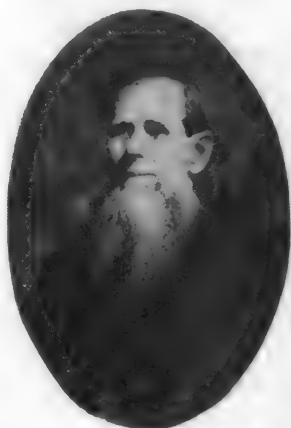
Dr. Gibson is head of the Business Education Department and a national authority on visual aids. He is well-known to the readers of the *BUSINESS EDUCATION WORLD*.

Another helpful activity sponsored by his department is the New Mexico State Commercial Club. Those interested in these activities will benefit from correspondence with Dr. Gibson.

DIAMOND JUBILEE OF GEM CITY BUSINESS COLLEGE



*D. L. Musselman,
founder of Gem
City Business Col-
lege in 1870.*



GEM CITY BUSINESS COLLEGE, Quincy, Illinois, is observing, this year, the Diamond Jubilee anniversary of its founding.

For a number of years, Gem City has been planning a reunion of its fifty thousand former students scattered all over the world; but, with the war and travel difficulties, these plans had to be temporarily postponed. The Jubilee will be held when conditions become more normal.

Gem City Business College, nationally known for its high type of training in the business education field, was founded by the late D. L. Musselman on February 2, 1870. He saw the need for an institution giving instruction in book-keeping and commercial subjects at a minimum cost to the students.

Its beginnings were small, naturally, and the curriculum emphasized fine penmanship so important in that era, and in which Mr. Musselman excelled. Because of the excellence of the instruction and the personal service extended to each student, the school grew so rapidly that, in 1892, it became necessary to erect the present Musselman building.

For the past thirty-five years, Gem City has been managed by the three sons of D. L. Musselman, Sr. They are D. L. Musselman, Jr., president; V. G. Musselman, vice-president and treasurer; and Dr. T. E. Musselman, secretary.

D. L. Musselman, Jr., has had a long and successful career in the civic and business affairs of his community. He is a past president of the National Commercial Teachers Federation.

V. G. Musselman is an officer and director of several state and city enterprises including a hospital, a housing and planning council, an insurance agent's association, the Y.M.C.A., and the chamber of commerce of Quincy.

Dr. T. E. Musselman was granted an honorary doctor of science degree by Carthage College in 1934. He helped found the first chapter of Kappa Delta Pi, honorary educational fraternity, and was its first president.

Gem City College publishes an excellent student newspaper, *The Gem*. The college was awarded a Department of the Treasury citation.

The *Business Education World* salutes Gem City Business College on this happy occasion.



D. L. Musselman, Jr.



V. G. Musselman



Dr. T. E. Musselman



Your Professional Reading

M. HERBERT FREEMAN, Editor

EVERY sincere, capable, and conscientious bookkeeping teacher is aiming to give his students a complete and up-to-the-minute conception of modern bookkeeping procedures and practices. It has not been too easy for the teacher who studied accounting many years ago and has not had any recent practical experience to keep up with all the recent changes and trends in keeping business records and accounts.

Now the experienced bookkeeping teacher as well as the neophyte can bring his knowledge of the variations in bookkeeping and accounting practices up to date and at the same time obtain a thorough review of his subject matter by a careful reading of Professor Paul Selby's new book, *The Teaching of Bookkeeping*, just published by Gregg.

Professor Selby's approach to bookkeeping methodology is refreshingly original and extremely functional. He does not start with the customary theoretical discussion of bookkeeping aims and objectives. Working on the premise that the bookkeeping teacher must know his bookkeeping subject matter thoroughly, he begins with a discussion of "What is Bookkeeping?"

Professor Selby explains the development of single-entry and double-entry bookkeeping systems. The prospective bookkeeping teacher or even the experienced classroom teacher who has been brought up solely on a diet of "double entry" will, possibly for the first time, understand the true significance of single-entry bookkeeping. Professor Selby's description of a typical single-entry system on pages two to six is excellent. He reminds teachers that a single-entry system sometimes is defined as "anything short of a complete double-entry system." Consequently, to train bookkeepers who may have to fit into any type of bookkeeping setup, the teacher should understand the system still used by thousands of small business units.

After comparing a single-entry system with a double-entry system, Professor Selby analyzes carefully the various approaches to the teaching

of bookkeeping including single-entry, cash book, balance sheet or equation, journal, and personal presentations which are employed in many textbooks.

He also describes two approaches to the teaching of bookkeeping which have seldom been tried in the classroom and never in textbooks because they do not involve the use of textbooks.

He completes his treatment of approaches with a list of leading textbooks on high school bookkeeping, classified accordingly to approach. It is interesting to note that nine books are listed under the personal approach, three under the balance sheet or equation approach, and only two under the journal approach.

All experienced bookkeeping teachers will undoubtedly agree with the statement that: "Any rational approach would seem to succeed in leading the student into the subject. The superiority of a particular method rests largely with an enthusiastic teacher. Indeed, any method works well when it has that stimulus. The attitude of the teacher of bookkeeping toward the approach to the subject should be one of little concern. The skill of the teacher is of such vastly greater importance that the question of approach is a relatively minor method." Some methods course instructors might do well to keep this thought in mind. It isn't the approach that counts; it is the teacher above all—even above textbooks.

Each chapter of the book includes an unusually complete and carefully annotated bibliography of periodical references published since 1931 and relating to that particular phase of the subject. In chapter ten, which covers the adoption and use of textbooks, practice sets, blankbooks, and workbooks, the teacher will find a very complete guide to the evaluation of bookkeeping books. Professor Selby presents the methods developed by leading authors on the selection of bookkeeping books.

The business administrator who is planning a new bookkeeping room will be interested in the

list of photographs of bookkeeping rooms in various education magazines. The author also discusses the bookkeeping equipment which is available and the problems involved in the purchase and maintenance of different items.

What a relief it will be to the teacher of the methods course in bookkeeping to find under one set of covers a skillful report of the various methods of presenting the subject of bookkeeping in chapter twelve. Professor Selby discusses the project method, the recitation method, and the progressive or actual business method. In this chapter he also goes into the question of investigations, recitation quizzes and recitation development, review, demonstrations by the teacher, demonstrations by the pupils, visual education material, contests, and testing. This is the chapter in which he lists 167 annotated references which in themselves would constitute an outstanding piece of research.

The last chapter is devoted to a survey of what bookkeeping courses of study usually include. The author has investigated the courses of study of many states and important cities and presents the highlights of each program.

Professor Selby has certainly rendered a distinct contribution to the teaching of bookkeeping in this carefully prepared and well-written book. While some methods course instructors may not agree with his order of presentation, it will nevertheless be a minor matter to teach certain of the later chapters before going into a thorough treatment of the bookkeeping and accounting subject matter. This is certainly a minor detail which does not detract from the fact that this book contains a veritable gold mine of excellent material for the preparation of beginning teachers and the in-service training of experienced bookkeeping teachers.

Too Much "So What"

IN A RECENT SURVEY conducted by the New England Business College Association, one prominent business executive stated to a member of the Association, "We are just waiting for the day when we can clean house and secure competent office help." He went on to say, "The office staff represents the management wherever the members go, and the management expects that representation to be high-grade."

Most of the individuals interviewed said there has been too much of the "so what" attitude among the young people of this generation.

While a few felt that the salary trend will be downward, most of them strongly believed that higher salaries will be paid for the higher quality employee, and lower salaries for the lower quality.

Officers of the New England Business College Association include: *President*, Clark F. Murchough, Edgewood (Rhode Island) Secretarial School; *Vice-president*, Mrs. Dorothy L. Salter, The Salter Secretarial School, Worcester; *Secretary*, Donald J. Post, Post Junior College, Waterbury, Connecticut; *Treasurer*, J. F. Flower, Bristol County Business College, Taunton, Massachusetts.

The Proof of the Pudding

On page 13 of the September B.E.W. appeared the following request under the heading, "The Proof of the Pudding."

No sales letter is needed to sell the B.E.W. to our subscribers. They know its value. You are taking the B.E.W. because it keeps you up to date on the progress of business education throughout the country on all levels of education.

There may be, however, one or more members of your faculty who are not subscribers. You will be doing them and the *Business Education World* a real favor by lending them your copy of this issue and passing on the subscription blank that accompanies this copy of the B.E.W.

Our sincere thanks to you for this service—C.I.B.

This item was set in bold-face type with a box around it to make certain that each one of our subscribers would read it. We then went to a great deal of trouble to see that the post card subscription blank referred to in the request was inserted so that it would appear directly above this box.

We don't want to go on record as to how many letters we have received from our subscribers expressing astonishment that their subscription had expired. They were, of course, quite willing to renew their subscription upon expiration (as all our subscribers are!), but they felt sure that their subscriptions had several months to run. In keeping with our service policy, we answered all these letters in the most approved Dale Carnegie fashion and our circulation atmosphere is becoming normal again.

We should like to remind our subscribers that there is still time to make use of the enclosed post card in the manner suggested.

Incidentally, should any of our readers grow weary of reminding their students to read instructions carefully before doing an assignment, they might get more co-operation if they were to tell this story as if it had happened to them, showing that that weakness is not confined solely to students.—C.I.B.

'TIS MUCH BETTER today to prepare and prevent, than it is to delay and repair and repent.
—Sam Dorsey Forbes

Our Contributors

- Doris L. Adams, formerly head of the Commercial Department at Wyoming (Illinois) High School, where she wrote of a solution to the secretarial shortage on page 127, is now attending New York University with an eye to a master's degree. She received her bachelor of education degree from Western Illinois State Teachers College in Macomb, and is a member of Kappa Delta Pi.
- L. W. Anderson, chairman of the Division of Business Education, State Teachers College, St. Cloud, Minnesota, received his master's degree from Northwestern University. His article on page 124, discussing Navy typewriting instruction, was written about his work at the Naval Training School (Radio) at Miami University, Oxford, Ohio.
- Bernhard Bargen, assistant professor of accounting, Bethel College, North Newton, Kansas, designs classroom equipment and specializes in making his department approximate a real business concern as closely as possible. He also has written two books and numerous articles on business education. "Working Against the Clock" on page 144 will be of interest and help to many business teachers.
- Kate M. Bartley teaches in the Commercial Department of Superior (Wisconsin) Vocational School and has past teaching experience in several Wisconsin schools. A graduate of Superior State Teachers' College, Miss Bartley has also studied at Stout, University of Minnesota, University of Chicago, and the University of Wisconsin. She was owner and manager of Bartley Business School, and helped organize the Business and Professional Women's Club in Superior. Her methods of teaching one-handed typists are described on page 141.
- Robert Briggs is acting head of the Commercial Department, Everett (Washington) High School. He has his bachelor's degree and Standard Secondary Certificate from the University of Washington. In addition to six years of actual business experience in banking and investment banking, Mr. Briggs has been an instructor of business subjects at Snohomish and Everett high schools. His practical method for grading typists is on page 147.
- Joseph P. Callahan of Beachmont, Massachusetts, is an alumnus of the College of Business Administration, Boston University. He has contributed a number of articles to business education magazines, such as the one on clerical discernment beginning on page 155.
- Margaret Coleman, commercial teacher at Lake City High School, Tennessee, has attended Mount St. Joseph-on-the-Ohio and the University of Tennessee. This past summer, Miss Coleman worked at Oak Ridge, Tennessee, (of atomic bomb fame) as an instructor in the stenographic pool for Eastman. Her account of teaching experiences at Lake City appears on page 120.
- Edward I. Crawford, associate professor of business administration, Rollins College, Winter Park, Florida, has his master of science degree from the University of Southern California and has completed the work toward his doctorate at New York University. A member of Delta Pi Epsilon, he also taught in Kansas, Arizona, California, and Washington before going to Florida. His interestingly controversial article is on page 128.
- Margaret Forcht (M.A., Northwestern University) is chairman of the commercial program at Thomas Carr Howe High School, Indianapolis. A member of the American Society of Women Accountants, Beta Gamma Sigma, and Pi Lambda Theta, she also studies voice, piano, and organ. Miss Forcht was awarded the Phi Chi Theta Award Key as outstanding woman in the School of Business Administration, Indiana University. She taught in several Indiana schools and has had nine years of business experience. Her rousing defense and criticism of commercial teachers begins on page 131.
- Dr. Marion Lamb has had a most valuable wartime experience as training specialist in the Federal Works Improvement Program of the U. S. Civil Service Commission, Washington, D. C. Former head of the Commercial Department, West Liberty (West Virginia) State Teachers College, she received her doctorate in 1942 from New York University, just before going to Washington to start clerical office training in the Adjutant General's office. She writes short stories as well as articles on business education and enjoys traveling. Her business and professional experiences, in addition to her varied positions, well qualify her to write the in-service training article on page 122.
- Eleanor Markley is dean of girls and typewriting teacher at Wellington (Kansas) High School and is studying for her master's degree in commercial education at Columbia University. Her detailed and constructive suggestions for using a bulletin board are on page 153.
- Irving Raskin has served for eleven years as department chairman at Girls' Commercial High School, New York City. He is head of the business education section of the New York

Society for the Experimental Study of Education, and is a past president of the Commercial Education Association of New York City and Vicinity. He and Dr. I. David Satlow are collaborating on a series of articles for department chairmen. The first appears on page 117 of this issue.

• Dr. I. David Satlow has been department chairman at Bushwick High School, Brooklyn, for the past eight years, and is editor of *Keeping Posted*, a monthly biography in accounting and commercial law. He is also a past president of the Accounting and Commercial Law Teachers'

Association of New York City and former editor of the *Commercial Education Association of New York City and Vicinity Yearbook*.

• Velna Sollars, an instructor in the Commercial Education Department and assistant registrar at Western Illinois State Teachers College, Macomb, received her master of arts degree from the University of Illinois. A member of Pi Omega Pi, she is on sabbatical leave this year for further graduate study at Indiana University. Her discerning article and charts are on page 133 of this issue.

In the Audio-Visual Spotlight . . .

"SECRETS OF GOOD PROJECTION" is the title of a thirty-two page booklet recently published by Radiant Manufacturing Corp., manufacturers of projection screens. This booklet is illustrated and treats a technical subject in non-technical language. It discusses types of projection screens and which types are recommended for various room capacities. Chapters are devoted to the care of the projector, the advantages of a beaded screen surface, principles of reflection, pertinent facts related to sound movies, and other subjects.

Selection of a proper screen is important, the booklet points out. The type should be determined by such factors as the size and shape of the room, position of projector, power of projector's light source, size of audience, and so on. The pamphlet discusses the relative importance of these influencing factors and makes recommendations for the types of screens to be used under varying conditions. Write to Radiant Manufacturing Corp., 1140-46 West Superior Street, Chicago 22.

New Audio-Visual Programs Planned

"It SHOULD be realized that the integrated use of audio-visual aids in education is as important a step forward for civilization as was the printing press," comments Mark H. Hawley who recently served with Admiral Nimitz' staff as Assistant Officer in Charge of the Fleet Motion Picture Office in Pearl Harbor. He has now resumed his former post as president of Inter-Continental Audio Video Corporation, producers of *Studidises*, educational films, and transcriptions.

Experience with the production and use of

teaching films in the Navy has convinced Mr. Hawley of the great need for a complete audio-visual program in the nation's school. "We are on the threshold of a great new era of learning. The process of coordinating these new teaching devices has already begun. A complete audio-visual program based on curriculum subjects will be offered shortly to the schools."

Good Grooming Film Available

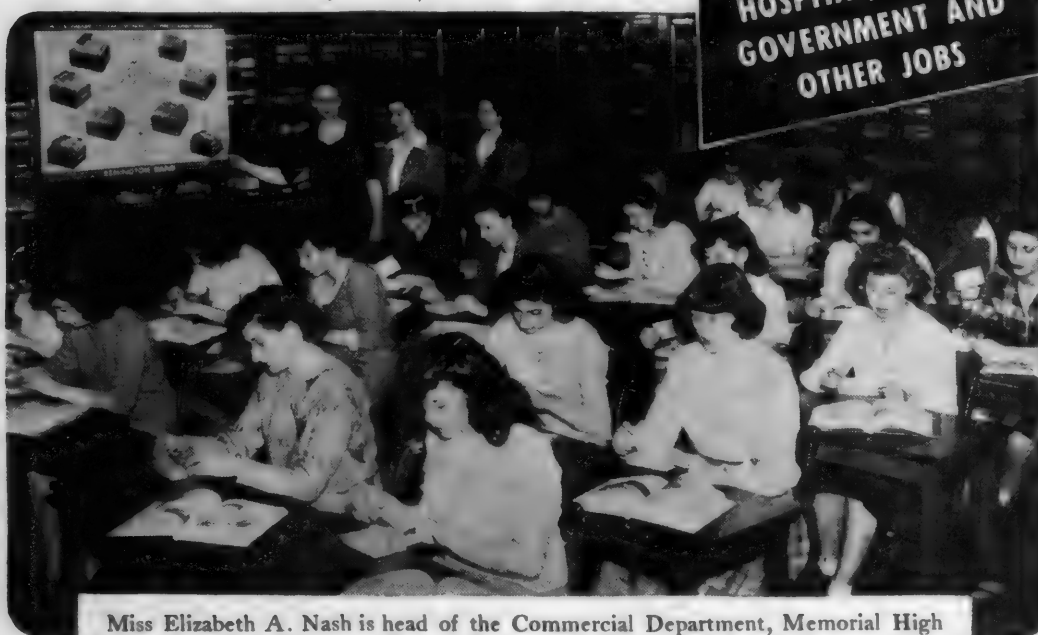
A NEW FILM of special interest to teachers of secretarial practice and sponsors of business clubs has just been released by Pond's, beauty aids manufacturer, and is available through Castle Films, Inc., 30 Rockefeller Plaza, New York, New York. The only cost is the return postage.

"Good Grooming" is a three-reel, kodachrome movie with sound, requiring 30-minutes showing time. It covers the fundamentals of good health, exercise, diet, and posture and make-up and dress. Annoying mannerisms and careless habits are also highlighted.

The film is the outgrowth of almost three years of special talks on grooming by Mary Stuyvesant, Beauty Advisor for Pond's to GSO (Junior Hostess Organizations of the USO) and high school and college girls and shows Miss Stuyvesant in a regular visit to a real high school. The subject is covered concisely and cleverly. Students will get many valuable pointers.

The Pond's Company offers a free educational service and has a series of leaflets on basic skin care and good grooming. To be placed on their mailing list, write to Mary Stuyvesant, Pond's Good Grooming Service, 60 Hudson Street, New York 13, New York. Please use a school letter-head and state your official capacity.

Students need **SOUNDEX** filing instruction for



Miss Elizabeth A. Nash is head of the Commercial Department, Memorial High School for Girls, Roxbury, Mass. She speaks with authority on the value of this system in placing students in desirable and permanent positions.

Says Miss Nash—under whose direction the office practice courses at this school have been a model of vocational training—

“We have noticed an increasing demand for operators trained in Soundex filing. Upon completing our courses, our girls readily obtain permanent positions in large organizations, both public and private, where Soundex has been installed.”


“Soundex is well adapted for use where the volume of filing demands accurate, fast and economical handling of the records. It is most valuable in filing similar names, variations in spelling of the same name, and foreign names.”

“The rules are easy to apply and the subject is developed in logical sequence, therefore our students acquire facility with a marked economy of time.”

Soundex instruction is offered *exclusively* in the Remington Rand Filing Course—the *only* practice course that includes this and all the other filing systems widely used today.

AMERICAN INSTITUTE OF FILING
REMINGTON RAND
315 Fourth Avenue, New York 10, N. Y.

COPYRIGHT 1946 REMINGTON RAND INC.

Ask us for full particulars of our Practice Plans of Filing and the exclusive services for teachers—many of which are offered free—that accompany them. Just write us, or use **THIS COUPON**. 

Miss M. Mae Sawyer
American Institute of Filing
Remington Rand, Inc.
315 Fourth Avenue
New York 10, New York

Send complete details about your Practice Plans of Filing and the free services for teachers that supplement them. I am interested in:

☐ Filing ☐ Visible ☐ Soundex

School _____

Name _____

Address _____

City & State _____

When returning this coupon, please mention the BUSINESS EDUCATION WORLD.



Shorthand Practice Material

Each month the B. E. W. gives in this department some 7,500 words of selected material counted in units of 20 standard words for dictation. This material will be found in shorthand in the same issue of THE GREGG WRITER.

A Timely Message to Americans

AMERICA has much to be thankful for.

Abroad we have overcome enemies whose strength not long ago sent²⁰ a shudder of fear throughout the world.

At home we have checked an enemy that would have impaired our economy⁴⁰ and our American way of life. That enemy was inflation—runaway prices.

The credit for this⁶⁰ achievement, like the credit for military victory, belongs to the people.

You—the individual⁸⁰ American citizen—have kept our economy strong in the face of the greatest inflationary threat this¹⁰⁰ nation ever faced.

You did it by simple, everyday acts of good citizenship.

You put, on the average,¹²⁰ nearly one-fourth of your income into War Bonds and other savings. The 85,000,000 owners of War¹⁴⁰ Bonds not only helped pay the costs of war, but also contributed greatly to a stable, prosperous, postwar¹⁶⁰ nation.

You, the individual American citizen, also helped by cooperation with rationing,¹⁸⁰ price and wage controls, by exercising restraint in your buying, and by accepting high wartime taxes.

All²⁰⁰ those things relieved the pressure on prices.

The task ahead. We now set our faces toward this future: a prosperous,²²⁰ stable postwar America—an America with jobs and an opportunity for all.

To achieve this²⁴⁰ we must steer a firm course between an inflationary price rise such as followed World War I and a deflation²⁶⁰ that might mean prolonged unemployment. Prices rose more sharply after the last war than they did during the conflict²⁸⁰ and paved the way for the depression that followed—a depression which meant unemployment, business failures, and farm³⁰⁰ foreclosures for many.

Today *you* can help steer our course toward a prosperous America:

—by buying all the³²⁰ Victory Bonds you can afford and by holding on to the War Bonds you now have.

—by cooperating with such³⁴⁰ price, rationing, and other controls as may be necessary for a while longer.

—by continuing to³⁶⁰ exercise patience and good sense, with high faith in our future.

The challenge to America of switching from war to³⁸⁰ peace with a minimum of clashing gears is a big one.

But it is a small one compared to the tasks this nation⁴⁰⁰ has accomplished since Sunday, December 7, 1941. (414)

FRED M. VINSON
Secretary of the Treasury

Love and Football

A NEWSPAPER CLIPPING which is over ten years old bobbed up the other day. It's about an interview with Fielding²⁰ H. Yost, grand old man of football. In talking of the qualities that make a great team, Yost said: "And the greatest⁴⁰ of these is love."

When asked if he could build a winning team on this Biblical principle, Yost replied that a great⁶⁰ team cannot be built without the so-called heart qualities: "Love of pals," he said, "love of the game, love of the school the⁸⁰ boys play for. Hate is a negative force while love is positive and makes for strength for the best fighting type of man,¹⁰⁰ especially when it comes to fighting for the things in which he is interested. With it go courage, truth, and¹²⁰ faith, all positive forces."

Doesn't it seem to you that what Yost said about love and football also applies to¹⁴⁰ business? It is only when a man loves his work that he can reach peak efficiency. To win success and happiness,¹⁶⁰ this is the secret: Fall in love with your job, with your organization, and with those who play with you on your¹⁸⁰ business team. (182)—*The Friendly Adventurer*.

Evangelist of Mercy

Holman Harvey and Edward F. Byng

(Reprinted by permission of the Reader's Digest as condensed from *The Rotarian*, September, 1944)

IT WAS A FATEFUL DAY for humanity when a dapper figure elegantly attired in white stepped from his²⁰ carriage in the year 1859, to find himself in the midst of the battle of Solferino.⁴⁰ His name was Henri Dunant. What he lived through in those hours of historic carnage reshaped his life. From a prospering⁶⁰ young banker, Henri Dunant became an evangelist of mercy.

During the half century that followed,⁸⁰ the name Dunant was to ring through all Europe. He was to create the International Red Cross; to descend headlong¹⁰⁰ into disgrace and poverty; to vanish for long years as dead; and in the end, rediscovered and lionized,¹²⁰ to receive the first Nobel Prize for Peace.

Traveling on urgent private business, Dunant was seeking an¹⁴⁰ audience with Emperor Napoleon III of France, who was campaigning with a French expeditionary force¹⁶⁰ somewhere in northern Italy. Dunant had overtaken the Emperor at Solferino.

For seventy¹⁸⁰ square miles the plains of Lombardy were running red that day in one of the

most appalling military holocausts³⁰⁰ of history. Victor Emmanuel II was at the head of fifty thousand Piedmontese patriots³⁰⁰ sworn to eject the power of Austria from Italy. Louis Napoleon had come to his aid with one³⁰⁰ hundred thousand French troops. On the Austrian side, the 29-year-old Emperor Franz Joseph commanded an³⁰⁰ army of one hundred sixty thousand.

Dunant, stationing himself in the town of Castiglione behind³⁰⁰ the French lines, watched the wounded return in long lines of rumbling wooden carts that bumped painfully over the cobblestones.³⁰⁰ During the fifteen hours of the battle, forty-five thousand men fell. Most of them lay untended where they had³⁰⁰ fallen.

Wholly unprepared for casualties so vast, the medical services of both armies had collapsed.³⁰⁰ Every house in Castiglione was a hospital; five hundred dying and wounded men were jammed into³⁰⁰ one tiny church. Gangrene and tetanus were spreading.

Dunant could stand by no longer. Forgetting the business which³⁰⁰ had brought him to Solferino, the 31-year-old banker assumed command, organized three hundred soldiers³⁰⁰ and townspeople into a relief and nursing corps.

Friend and foe were treated alike. Dunant, entering the church,³⁰⁰ restrained Italian soldiers who were roughly ejecting two wounded Austrians. "*Sono fratelli!*" he cried. "They³⁰⁰ are brothers!" The phrase swept through the town; it was destined to sweep through the world.

For a month Dunant labored among the³⁰⁰ wounded. Then, after all France had become aroused and the relief supplies were pouring in, he slipped quietly away.³⁰⁰

Henri Dunant was the scion of an old and distinguished bourgeois family of Switzerland which had long³⁰⁰ been noted for its quiet philanthropies. After the best education Geneva could afford, young Dunant³⁰⁰ entered a leading Swiss banking firm.

His apprenticeship over, he formed a million-franc stock company to³⁰⁰ establish flour mills in French Algeria. Friends backed him with heavy investments. Dunant had neglected, however,³⁰⁰ to obtain waterpower rights for these mills, and it was to get those rights that he had vainly sought an audience³⁰⁰ with Louis Napoleon at Solferino.

After returning to Geneva, Dunant wrote an account of³⁰⁰ the battle's tragic aftermath, and suggested a plan for voluntary relief societies in all nations.³⁰⁰ The thirty-thousand-word pamphlet, published in 1862, electrified Europe. Gustave Moynier,³⁰⁰ of Geneva, president of the Society for Public Usefulness, offered to set up a committee³⁰⁰ to carry out Dunant's proposal that all civilized countries form relief societies which in time of³⁰⁰ war would aid the wounded regardless of nationality.

Dunant accepted Moynier's offer, and three other³⁰⁰ prominent Swiss citizens were invited to join the group. They called themselves the International Committee³⁰⁰ of Five, and they were the forerunners of the International Red Cross Committee of today.

Bismarck was then³⁰⁰ preparing the series of wars which were to sweep Europe in the next seven years. Dunant, sensing the impending³⁰⁰ crisis, boldly determined to expand his plan while there was yet time. The committee invited representatives³⁰⁰ of all the powers to a meeting in Geneva. It was an audacious move, but Dunant in³⁰⁰ 1863 set forth on a whirlwind tour of the capitals and courts of the Continent. In three months he³⁰⁰ persuaded sixteen nations to send representatives to Geneva.

They met in October of that same year and³⁰⁰ adopted the principles upon which the world-wide Red Cross now rests.

Dunant demanded that once a soldier had³⁰⁰ fallen in battle he should be immune from further violence, provided he offered no resistance; that either³⁰⁰ friend or foe should succor him; and that all army medical staffs and volunteer helpers should be free from attack.³⁰⁰ In return, he proposed that no medical officer or nurse should bear arms, and that all engaged in aiding³⁰⁰ the wounded should wear an identifying arm band. In honor of Switzerland, the Swiss flag, with colors reversed,³⁰⁰ was chosen as the international symbol. This was the birth of the red cross on the white background—and of³⁰⁰ organized humanitarianism on the field of war.

Ten months later, at a more formal meeting called by³⁰⁰ the Swiss Government itself, the famous Geneva Convention was signed by twelve powers. In response to a letter³⁰⁰ from Dunant, Abraham Lincoln sent two United States observers, who told of the work in the Civil War³⁰⁰ of the two thousand volunteer nurses led by Clara Barton, the Patent Office clerk who was to become the³⁰⁰ mother of the American Red Cross. But America, always wary of "entangling alliances," was³⁰⁰ not to sign the Geneva Convention for another eighteen years.

Today the great covenant bears the signature³⁰⁰ of every civilized country on the globe. It binds them to extend humane treatment to the wounded and³⁰⁰ to prisoners, and sets forth the broad rules under which independent Red Cross societies in all countries³⁰⁰ operate. The International Red Cross Committee, staffed by neutral Swiss and with headquarters in Geneva, is³⁰⁰ the world-wide guardian of the covenant. And it was through the International Red Cross in this war that³⁰⁰ prisoners got gift packages and letters from home, and were assured tolerable conditions.

The affairs of Dunant's³⁰⁰ Algerian mills grew steadily worse. For too long its presiding director had served two masters. But now³⁰⁰ that the Geneva charter was an actuality, everything depended upon the organization³⁰⁰ in each country of a strong national Red Cross society. Moreover, the Convention as yet held no³⁰⁰ provisions for the humane treatment of prisoners of war. Dunant therefore let his mills wait, and plunged into the³⁰⁰ work of creating the French Red Cross and of setting up a committee to study the problem of treatment of³⁰⁰ prisoners.

For the next three years, hopelessly torn between practical duty to his investors and a passionate³⁰⁰ consecration to the cause he had created, Dunant struggled to satisfy both. In 1867,³⁰⁰ when the Algerian mills finally crashed in ruin, Henri Dunant, not yet forty years of age,³⁰⁰ was declared a bankrupt.

His friends and acquaintances all over Europe had lost in the failure. Louis Napoleon³⁰⁰ magnanimously offered to assume in person one half of Dunant's debts—but none came forward with the³⁰⁰ remainder.

Crushed and penniless, Dunant took refuge in the slums of Paris. For a while he accepted small sums³⁰⁰ from friends, but soon these gifts stopped coming. As his elegant frock coats rubbed thin, he blackened them with ink. Frequently locked³⁰⁰ out of his quarters, he slept on park benches. At the end of three years of this exile, Dunant's contemporaries³⁰⁰ lost track of him.

In 1870 the Franco-Prussian War ended. Vic-

horious Prussians entered¹⁴⁰⁰ Paris; then came the bloody horrors of the Paris Commune, with Frenchmen slaughtering one another on the¹⁴⁰⁰ barricades under the astonished eyes of the German troops.

Dunant the evangelist arose from the torpor of¹⁵⁰⁰ poverty. Again, as at Castiglione, in the midst of suffering and wild confusion, without a vestige¹⁶⁰⁰ of authority, he assumed command. Again volunteers followed him. And, again, the military did¹⁶⁰⁰ not challenge him as he moved fearlessly between the lines, tending the wounded, demanding humanity in the¹⁶⁰⁰ name of the Red Cross.

When France was once more quiet, Dunant determined to press for action on the move to bring¹⁶⁰⁰ prisoners of war as well as the wounded under the international protection of the Geneva Convention.¹⁶⁰⁰ In 1871 he went to England to advance his new crusade.

In London he was warmly¹⁶⁰⁰ greeted by Florence Nightingale, the Englishwoman who, in 1854, had led her band of¹⁶⁰⁰ nurses over the battlefields of the Crimean War, where the Light Brigade had charged, and who was to become the¹⁶⁰⁰ founder of the British Red Cross. All England was sympathetic, and Dunant, inspired with his old ardor, brought about¹⁶⁰⁰ another great international conference, which met in Brussels in 1874 under¹⁷⁰⁰ the aegis of the Russian Czar.

That conference broke up without action. The nations were still not ready to¹⁷⁰⁰ agree on the question of prisoners. In fact, they were not to settle that problem for another fifty-five¹⁷⁰⁰ years, when, in 1929, the present provisions of the Geneva Convention were finally¹⁷⁰⁰ adopted.

Dunant was frustrated and bitter. But perhaps he could awaken enthusiasm for another¹⁷⁰⁰ idea which had been maturing in his mind: that the Red Cross should not confine itself to war alone but¹⁸⁰⁰ should bring relief in peacetime disasters such as earthquake, flood, fire, and famine. To this great conception, which was to¹⁸⁰⁰ be accepted at a later day, millions of people all over the globe have owed their lives. But the Geneva¹⁸⁰⁰ Committee at the time was hostile, and in 1875 Henri Dunant returned to oblivion.¹⁸⁰⁰

Where he went or how he lived during this period, no one knows. He simply dropped from the world for fifteen¹⁸⁰⁰ years. It is believed that he lived under another name. Geneva newspapers published a statement that Henri¹⁹⁰⁰ Dunant had died.

Then one day in 1890, some children in the little Alpine village of Heiden¹⁹⁰⁰ told their schoolmaster about a venerable old man who wore a black skullcap and who had a silvery beard¹⁹⁰⁰ that reached to his knees. He would speak kindly to them and watch them at their games. The young pedagogue, William Sonderegger,¹⁹⁰⁰ investigated. Inviting the stranger to his home, he discovered in amazement that his guest was Henri¹⁹⁰⁰ Dunant.

Not long thereafter an international congress of the Red Cross was held at Rome, and Sonderegger²⁰⁰⁰ unknown to Dunant, sent a message to be read before the assembled delegates: "The founder of the Red²⁰⁰⁰ Cross is alive and in need."

Again the name of Dunant swept Europe. From every nation offers of aid poured²⁰⁰⁰ into Heiden. The Swiss Diet voted funds. Dunant coins were struck. The Dowager Empress of Russia bestowed a²⁰⁰⁰ life pension upon him. Prussia gave him the Order of the Crown; Portugal, the Order of Christ; France, the Cross of²⁰⁰⁰ the Commander of the Legion of Honor. Finally, in 1901, the 73-year-old Dunant²¹⁰⁰ received the first Nobel Peace Prize.

Dunant was now well-to-do again. But money had long ago ceased to have²²⁰⁰ meaning for him, and, after paying off all the old creditors he could locate, he gave the rest of his money²³⁰⁰ to charitable institutions. He continued to live at five francs a day in his neat, bright little room in²³⁰⁰ Heiden's hospital for the indigent. Dunant died in peace in 1910, at the age of eighty-two.²³⁰⁰ In accordance with his last request, he was carried to his grave without ceremony "as a simple disciple²³⁰⁰ of Christ." He is buried in Zurich, where his resting place is kept fresh by his Swiss countrymen, who gather around²³⁰⁰ it periodically to honor the memory of their great compatriot—a humanitarian²³⁰⁰ who belongs to the whole world. (2246)

• • •

THERE are two kinds of dreamers: those who envision great things and do them, and those who enjoy dreaming so well they are²⁴⁰⁰ content to do no more.—Selected (26)

Promoter of Ideas

NICHOLS FIELD WILSON
in "Adventures in Business"

DEWITT WALLACE, Sergeant in the 35th Infantry of World War I, was wounded on the fifth day of the Verdun²⁵⁰⁰ Offensive and while on a cot in the hospital developed an idea—an idea that has brought²⁵⁰⁰ to the American people more inspiration, more encouragement and has probably been of more help to²⁵⁰⁰ more Americans than any other idea ever born.

Because that idea was to breed ideas,²⁵⁰⁰ to inspire others to think and develop other ideas and to make these ideas available to²⁵⁰⁰ millions, the doing of these things is of much greater importance to the nation than the financial success of²⁵⁰⁰ DeWitt Wallace—a success so great that it must be of special significance to veterans of World War II²⁵⁰⁰ now returning with their ideas and plans for the future.

In February, 1922, the²⁵⁰⁰ first issue of "Reader's Digest" appeared—just five thousand copies at twenty-five cents a copy or \$3²⁵⁰⁰ a year. This was a magazine for readers—not a line of paid advertising in that or any subsequent²⁵⁰⁰ issue. To begin with, the staff consisted of two persons, DeWitt Wallace and his wife, Lila Bell Acheson²⁵⁰⁰ Wallace.

For six long years DeWitt Wallace wrestled with his idea and finally launched "Reader's Digest" with borrowed²⁵⁰⁰ money. Therein we see the virtue of persistence, careful preparation, and then courage. "Reader's Digest"²⁵⁰⁰ is, as you all know, the magazine with the largest circulation of any periodical and a²⁵⁰⁰ property valued at many millions of dollars, with an annual income that is a fortune each year—after²⁵⁰⁰ paying large sums to writers and big salaries to a larger editorial staff than any other monthly²⁵⁰⁰ magazine.

It is not my purpose to attempt to tell the story of "Reader's Digest," for you read every²⁵⁰⁰ issue. Nor shall I try to tell the story of DeWitt Wallace, for that will be done by historians in²⁵⁰⁰ years to come. I do want to point out two facts.

What World War Veteran Wallace returning from war to peace did with²⁵⁰⁰ his idea in the publishing field will be duplicated by Veterans of World War II in many other²⁵⁰⁰ fields of endeavor. If you have an idea that is slumbering in your bosom, nurse it!

Develop the⁴⁰⁰ idea, prepare to put it to the test when you are sure it is sound. The example of DeWitt Wallace is⁴⁰⁰ a light to lead you on.

And then I want you who read "Reader's Digest" month after month and year after year to pause⁴⁰⁰ a moment and figure out for yourself the vast and far-reaching effect this grand little (but oh, so big!) magazine⁴⁰⁰ has had and is having on the minds of America.

Always inspiring, always constructive, always⁴⁰⁰ interesting, each issue of the best thought in America furnishes us a daily article that keeps alive⁴⁰⁰ the clean, the good, the best there is in us.

Many have paid tribute to "Reader's Digest" and to Mr. and Mrs.⁴⁰⁰ Wallace for their contribution to our American way of life, but I think this bit from another great⁴⁰⁰ and successful man tells the story. Henry Ford says: "The only real security that a man can have in⁴⁰⁰ this world is a reserve of knowledge, experience, and ability.

"So when I express my personal⁴⁰⁰ appreciation of 'Reader's Digest' for the convenient way in which it presents a wide range of current thinking,⁴⁰⁰ I am also expressing my conviction that by circulating living ideas, this magazine performs⁴⁰⁰ an economic service of which we who enjoy it are not likely to be aware.

"Nothing is more profitable⁴⁰⁰ for all levels of our life than nutritious ideas. Whoever gathers them and circulates them, putting⁴⁰⁰ them easily and persuasively within reach of the multitudes, is serving the markets as well as the⁴⁰⁰ minds of men."

A sound idea is a new frontier, and in a free land there will always be frontiers if people⁴⁰⁰ think and plan and work. (724)

. . .

SUCCESS is nothing but a good idea coupled with hard work.—Balzac

Thackeray's Yardstick

A GENTLEMAN is a rarer thing than some of us think. Which of us can point out many such in his circle—men⁴⁰⁰ whose aims are generous, whose truth is constant and elevated; who can look the world honestly in the face, with⁴⁰⁰ an equal manly sympathy for the great and the small? We all know a hundred whose coats are well made, and a score⁴⁰⁰ who have excellent manners; but of gentlemen, how many? Let us take a little scrap of paper and each make⁴⁰⁰ out his list.—William Makepeace Thackeray (87)

Graded Letters

For Use with Chapter Seven of the Manual
A. E. KLEIN

Dear Mr. Burns:

Seldom do we have a large attendance at our monthly meetings. Our new chairman, Mr. Gardner,⁴⁰⁰ is not content with this deplorable situation. He is deeply concerned about it. He himself has been⁴⁰⁰ in continuous attendance at the dinners for more than ten years and it is his intention to do something⁴⁰⁰ to change the present situation at once.

In order to do so, though, all members must bear their share of the burden⁴⁰⁰ of obtaining a full turnout.

Mr. Gardner plans to have Mr. Bernard Martin, an expert on foreign⁴⁰⁰ affairs, speak to the gathering at our next dinner a few days from now. Mr. Gardner is endeavoring to⁴⁰⁰ make arrangements for

an old-fashioned barn dance at the Sherman Gardens in a few months, and after that he has⁴⁰⁰ tentative plans for a costume ball.

In these and many other ways, Mr. Gardner is doing his utmost to make⁴⁰⁰ our organization worth your while. He certainly deserves your warm praise and backing. Show him that his trust in you⁴⁰⁰ is warranted by attending our next dinner.

Yours sincerely, (191)

Dear Mr. Anton:

Ainsworth thermometers have attained fame on all continents for their accuracy and good⁴⁰⁰ service. No matter how sudden the change in the weather, no matter how stormy or foul it is, on mountain top⁴⁰⁰ or in the desert, Ainsworth thermometers always continue to give trustworthy and dependable service.

Experts in science, who must be eternally on guard against error, testify to their merit in research.⁴⁰⁰ Only a truly wonderful thermometer deserves to receive the unreserved endorsement of university⁴⁰⁰ professors and members of the Academy of Science.

Although Ainsworth was converted to making⁴⁰⁰ war items, some Ainsworth thermometers are still obtainable, and production will be resumed. Our agent in⁴⁰⁰ Garden City is the Adam Drug Store, at the corner of Eastern Parkway and University Avenue.⁴⁰⁰ Mr. Leonard J. Martin is the manager, and you will be sure to receive courteous service there.

Sincerely⁴⁰⁰ yours, (181)

Graded Letters

For Use with Chapter Eight of the Manual
A. E. KLEIN

Dear Mr. Justice:

In reply to your letter, I wish to say I am of the opinion that it is only⁴⁰⁰ a question of time before more and more people will be reading the Daily Bugle. It is true that many of⁴⁰⁰ the stockholders were disgusted with our editorial page. They protested, and handed us an ultimatum⁴⁰⁰ demanding a new editor.

We submitted to their request and hired Paul Diamond on the advice of⁴⁰⁰ our subeditor. Mr. Diamond, by the way, is an old adversary of Smith's and is said by many⁴⁰⁰ who ought to know to be one of the best newspaper men in the world.

Needless to say, the change was immediately⁴⁰⁰ apparent. Most protests ceased after a day or two, and the excitement subsided. Two new columnists, whose⁴⁰⁰ consistent comments on the current scene are much esteemed, were added on my recommendation. Mr. Diamond's⁴⁰⁰ stand on the subject of subway fares has increased the number of new readers beyond all expectations.

In⁴⁰⁰ such a manner have we earnestly labored to improve matters and recoup past losses. If we continue to⁴⁰⁰ work hand in hand, we should have little or no trouble in maintaining our position as one of the country's great⁴⁰⁰ newspapers.

Very sincerely yours, (226)

Dear Mr. Pound:

In reply to your request for five hundred thirty almanacs, we regret to say that it is⁴⁰⁰ out of the question for the time being to meet this demand. The almanacs are out of stock, and we are not able⁴⁰⁰ to say when we shall get more.

In regard to the matter of sending in orders,

ARE YOUR STUDENTS WINNING THESE GREGG WRITER AWARDS IN SHORTHAND AND TYPEWRITING ?

An Awards Plan that can capture the imagination of nearly 200,000 stenographic students a year—doesn't that seem worthy of your attention?

If the same system is operating in more than 6,000 schools, with the result that hundreds of thousands of awards are issued annually by The Gregg Writer, wouldn't *you* like to investigate the plan? The Credentials program of The Gregg Writer offers incentives for motivating classwork from the minute the student enters the classroom with his shorthand and typing books tucked under his arm.

Write for particulars today.

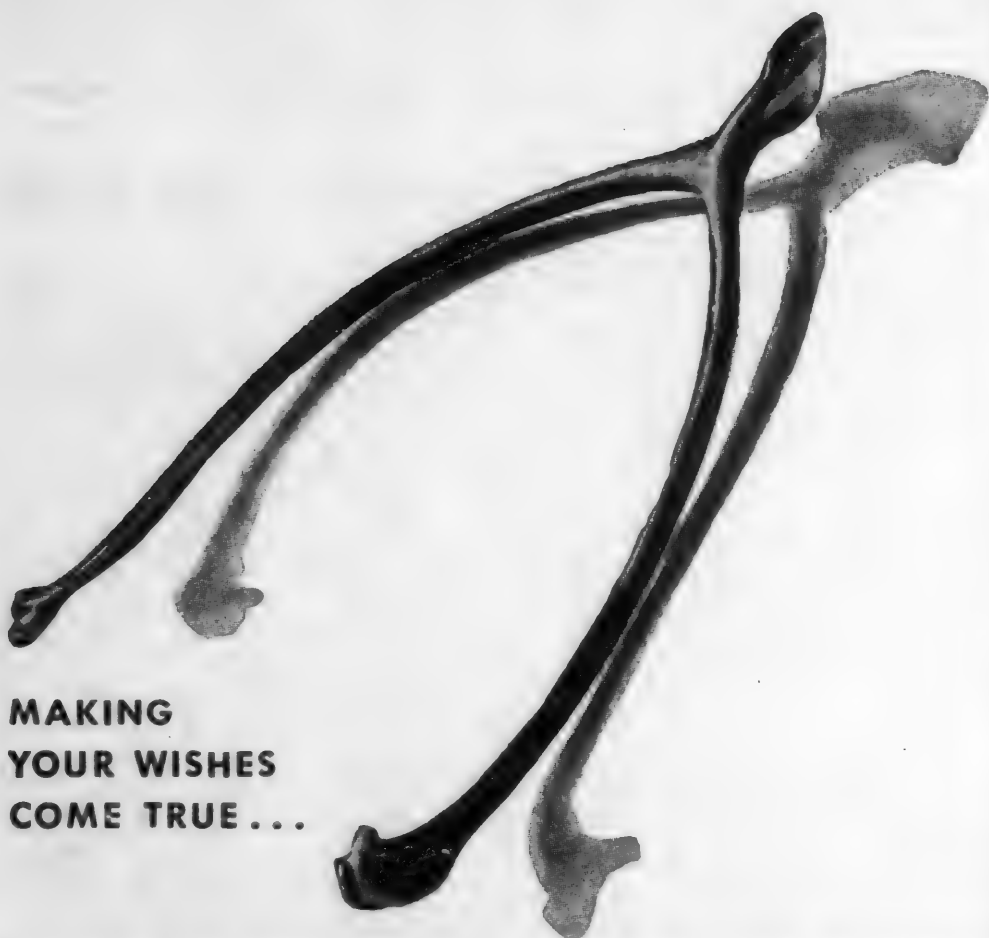


THE GREGG WRITER

270 MADISON AVENUE

NEW YORK, N. Y.

When inquiring about these awards please mention the BUSINESS EDUCATION WORLD.



MAKING YOUR WISHES COME TRUE . . .

One wish has been fulfilled. Won by 3½ years of deadly struggle. With God's help, we have prevailed.

Now we have a chance to make another wish come true. For most of us, the outlook is a bright one. If we will simply use the brains, the will, the energy, the enterprise . . . the materials and resources . . . with which we won our war, we can't fail to win the peace and to make this the richest, happiest land the world has known.

Your wishes have been wrapped in that bright outlook. Your wish for a cottage by a lake. For your boy's col-

lege education. For a trip you long to take. For a "cushion" against emergencies and unforeseen needs.

You can make those wishes come true by buying bonds today . . . buying them regularly . . . and holding on to them in spite of all temptation.

There's no safer, surer investment in the world. You can count on getting back \$4 for every \$3 you put in E Bonds—as surely as you can count on being a day older tomorrow.

So why not be patriotic and smart at the same time?

FULFILL YOUR WISH—BUY EXTRA BONDS IN THE GREAT VICTORY LOAN!

This is an official U. S. Treasury advertisement—prepared under auspices of Treasury Department and War Advertising Council

October 29 — December 8

we advise you to place them⁸⁰ two or three weeks in advance of the latest date you would like to have the books.

We are experiencing more and⁹⁰ more difficulty in shipping goods to the West Coast. Sooner or later things will return to normal, but meantime,¹⁰⁰ to prevent any further seemingly unwarranted delays, we must insist that you work hand in hand with us.¹¹⁰ We are of the opinion that, if you comply with this request, we can ship books with little or no difficulty¹²⁰ to reach you on the date you would like to have them.

Yours very truly, (173)

Dear Mr. Diamond:

Mr. Cox, the newly elected president of the students' council, can be reached at²⁰ 350 Ogden Road.

Yours truly, (28)

Graded Letters

For Use with Chapter Nine of the Manual

A. E. KLEIN

Dear Madam:

We have learned that you intend traveling in Latin America soon. We invite your attention²⁰ to the popular language courses being given by the United States Language Association. This⁴⁰ Association is conveniently located at 20 West 45th Street.

Our teachers are capable natives,⁶⁰ whose authentic accents and brilliant and original teaching methods make learning a foreign language pleasant.⁸⁰ Purely through the medium of conversation you are led, with seemingly slight effort, to a complete¹⁰⁰ mastery of those familiar words and phrases so essential to travelers in strange territory.

Next month we¹²⁰ are offering a special course of ten private one-hour lessons for the modest fee of \$25.¹⁴⁰ For total payment in advance, a discount of 2 per cent will be given. Why not avail yourself of this¹⁶⁰ liberal offer and take this marvelous opportunity to develop your knowledge of the language of our¹⁸⁰ neighbors to the South, among whom you will soon be traveling?

We cordially invite you to visit the²⁰⁰ Association whenever it is convenient for you to do so. A preliminary lesson can be arranged²²⁰ at your convenience, absolutely free of charge.

Sincerely, (231)

Gentlemen:

I have been anxiously awaiting the arrival of the cabinet which you indicated in²⁰ your letter of confirmation was being shipped by freight, f.o.b. destination, four weeks ago. This cabinet⁴⁰ was ordered for one of my best customers. Relying on your established practice of prompt delivery,⁶⁰ I promised the customer without the slightest hesitation that he would have the cabinet before Thanksgiving.⁸⁰ My anxious customer is still without his cabinet, and I remain without a single legitimate¹⁰⁰ excuse to offer him.

I have phoned the office of the local railroad station frequently and have been politely²²⁰ told repeatedly that not a thing has arrived from the Custom-Built Cabinet Corporation.

I have prevailed²⁴⁰ upon my customer to wait a

few more days before deciding to purchase elsewhere. If this cabinet²⁶⁰ does not arrive by the end of the week, I must ask you to cancel my order forthwith.

Very truly yours, (179)

Ambassador G. I.

ALLAN SWINTON

(Reprinted by permission of The Saturday Evening Post)

PART III

WELL, sir, I don't need to tell the²³⁰ colonel how, when the duty officer comes round on Sunday mornin', he finds most of the outfit gone with a lot of²⁴⁰ heavy gear, an' no one that was left know anythin'.

We been at work an hour by then, havin' left camp in the small²⁵⁰ hours without breakfast. The men go at it like a bunch of terriers. They don't have a bite all day, for fear you'd find²⁶⁰ out where we was, sir, an' by four o'clock it's done, an' I'm at the old lady's boardin' house, persuadin' her to take²⁷⁰ a drive.

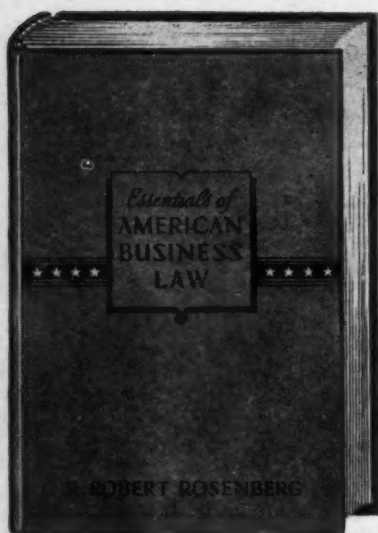
Y'see, sir, what Mary tells me is the old lady ain't goin' to live more'n nine months or so; she's got²⁸⁰ one of them diseases. She used to be rich, but all them English landowners like her has lost their money. Her husband²⁹⁰ is killed in the last war an' what cash she has she spends educatin' all her sons like him. She has to mortgage³⁰⁰ the place to do it, an' when they've all left home, she lets the banks take it an' buys this cottage. She makes the garden all³¹⁰ herself the way she wants it—it's a copy of what's called the "dowager's pleasance" in the old place, sir. Then this disease³²⁰ comes on her an' she's dyin' there in comfort when we come along an' drive her into some hash house.

Reg'lition³³⁰ compensation will be cash, an' won't be no good to her, sir. An' with the time things like that take in England now, neither³⁴⁰ won't rebuilding. What she wants is her own place, quiet an' private, right from now on, to die in.

So, what I tell³⁵⁰ Billin'ston is to get out an' find another mee-de-eeval cottage an' buy it for her. What's money for? Well,³⁶⁰ he finds a cottage, pretty nice, not far away, an' bids so high for it the owner has to call him. But it's got³⁷⁰ no garden—not to stack up with the old lady's. An' that's half the point, that garden, what she's made herself the way she³⁸⁰ wants it, an' where she works an' walks in while she can. What time she has to live will be all wrong without it.

There's only³⁹⁰ one way to have it right, sir, an' I an' the guys, we do it. First off, I think we'll wreck the old place an' move the new⁴⁰⁰ house over, but when I come to case the job, I see that's out. It ain't no frame house like in America, where you⁴¹⁰ can jack her up, shove a crib under an' roll her away. It's built to these oak timbers set up separate five feet⁴²⁰ in the groun', an' movin' it will be slow an' heavy. We can do it okay—this outfit can move anythin'—but⁴³⁰ not in nothin' like the time.

But there's another way, an' I figure we can pull it off. We got the gear an' we⁴⁴⁰ got the men can handle it. We even got lan'scape gardeners an' tree surgeons on the roll. My guess is we can⁴⁵⁰ do it, an' when I put it to the guys, they all agree an' volunteer, sir, an' we pick who we want, an' the others⁴⁶⁰ promise to keep mum. We



New This Year!

Essentials of AMERICAN BUSINESS LAW

A One-Semester Text

by R. R. Rosenberg, Ed.D., C.P.A.

Author of a successful series
of texts in business law.

Essentials of American Business Law is a one-semester text that excites and holds the high school student's interest in this important subject. It is no dull presentation of abstract principles of law to be studied mechanically; instead, *Essentials of American Business Law*—

- Stresses everyday personal, social, and business applications of law that are concrete and meaningful for the student.
- Is based on a stimulating, thought-activating teaching plan.
- Is illustrated throughout with special drawings that vividly depict legal situations.
- Is written in simple style and non-technical language.
- Avoids involved controversial issues that perplex the high school student.
- Contains a motivating timed testing program.

The topics covered in *Essentials of American Business Law* are included in representative, modern courses of study. The book is based on a teaching plan that arouses and maintains the thinking of the student: "Do You Know" questions—practical problems for analysis and solution—the principles of law involved—illustrative cases and decisions for application.

Put life into your one-semester business law classes with *Essentials of American Business Law*. The book lists at \$1.40. An optional workbook, *American Business Law in Action*, and a set of objective tests are also available.

Write our nearest office for further information.

THE GREGG PUBLISHING COMPANY

New York Chicago San Francisco Boston Dallas Toronto London

When writing about this book please mention the Business Education World.

lay on every man's got room to work, with relays to step right in when they get tired,²⁸⁰⁰ an' we move the garden, sir. We just cut her up in chunks, pluck 'em up out of the groun' an' haul 'em over to the²⁸⁸⁰ new place, where by then the cuts are all ready for 'em.

There's a bit of scrubby garden there, dug out of a slopin'²⁹⁰⁰ meadow makin' a bank at the back. I send an excavator, a scraper, an' a ditcher over. We take off²⁹²⁰ the turf an' cut the meadow back to get the space we want. The dirt we bank over on the northeast for a win'break,²⁹⁴⁰ coverin' it with the turf. Soon as the groun' is clear, the gang starts markin' out from Clancy's survey, an' by the time²⁹⁶⁰ they got the places cut out ready for 'em, the first loads are comin' in, all numbered.

At the old house we cut a²⁹⁸⁰ six-foot trench all down one side to work from an' cut in from there. We take the hedges out in blocks, board each block an' lash³⁰⁰⁰ it tight, sling it an' pick it up with a Number Four crane an' dump it on a flat truck. The shrubs an' orchard trees we³⁰²⁰ do the same, sir, one by one, just as they are, an' hardly touch a root. We take up the lawns an' grass walks an' the stone³⁰⁴⁰ an' brick walks, an' reset 'em. We take the plants, not individual to spoil 'em, but in blocks, all growin'. We lash³⁰⁶⁰ flat trucks back to back, one towin' the other, lift 'em with two cranes an' take the tool shed, summerhouse, henhouses, an'³⁰⁸⁰ greenhouse. The soil we take outta the new place, we haul back over to the old, fill up, an' level over. By four³¹⁰⁰ o'clock, the job is done, sir. Of course, the lawns an' hedges look a little ragged. But by the time they been mown and³¹²⁰ clipped a time or two they'll be okay.

It ain't no San Francisco Bridge nor Boulder Dam, sir, but the colonel'll never³¹⁴⁰ see a sweeter bit of dirt hoggin', not nowhere. Survey specifications, schedules, an' the job, sir, done sprang in³¹⁶⁰ 13 workin' hours from start to finish, an' without a bite of chow, an' the guys work like demons. You'll never see³¹⁸⁰ 'em work no harder, sir, not if it was to save their lives, an' all for a little old lady should die nice, the way³²⁰⁰ she wanted to. I'm proud of 'em.

While we're workin', I get Mary over, an' she bosses a gang to move the³²²⁰ furniture. When I drive the old lady over and she sees, she breaks down, sir, an' you can tell what dyin' in that boardin'.³²⁴⁰ house has really meant to her. We come away.

Them's the fac's, sir, an' I'm responsible. If what I done was³²⁶⁰ mut'ny, I'll take what's comin' to me an' not squawk. But I ain't prepared to say I'm sorry, sir.

Sergeant Shapiro³²⁸⁰ closed his mouth. The colonel sat motionless, gazing at his boots. He sat for so long that everyone began to³³⁰⁰ fidget. Three times he opened his mouth to speak, but his thoughts died unvoiced and he shut it again. Then at last he took³³²⁰ his feet down, swung his chair round and sat up straight. His face assumed its most official look.

"Sergeant," he said, "your case is³³⁴⁰ made. Any criticisms I might make would be invalid in the face of your results. Your interpretation³³⁶⁰ of your orders and your judgment are entirely vindicated. The charges are quashed. This afternoon you will drive me to give my compliments to this lady and see your work. Dismiss."

Sergeant Shapiro did not move. Instead, he stood with one hand picking at his trouser seam. "Well?" said the colonel.

The sergeant gulped. "Er—permission to marry after³¹²⁰ the reg'lation wait, please, sir?"

"Good Lord! Besides all this, you've had time for courtin'?"

"Well, not exactly, sir. It's this³⁴⁴⁰ girl I been tellin' you about."

"But you said she was Billington's girl."

"Oh, no, sir. He was just bugs about her. I³⁴⁶⁰ got the colonel's orders 'bout cultivatin' good will an' understandin' with the inhab'tants, sir, an' when I find³⁴⁸⁰ how set she is against Americans, I see my duty. I work on her every chance I get, an'—an' this³⁵⁰⁰ is how it come out, sir." (3504)

Leadership

"The ability to keep a cool head in an emergency, maintain poise in the midst of excitement, and to²⁰ refuse to be stampeded are true marks of leadership."—R. Shannon (32)

A Treasury Department Appeal

From THOMAS H. LANE, Director of Advertising, Press and Radio Section, War Finance Division

To Advertisers, Agencies, and Media:

We have received many inquiries as to how long the need for²⁰ bond advertising will continue—particularly from advertisers scheduling insertions and planning⁴⁰ campaigns three, four, and six months in advance.

The answer to this is that the need for Victory Bond sales—and hence, for⁶⁰ Victory Bond advertising—will continue indefinitely.

As Secretary Vinson stated yesterday:⁸⁰

"There are millions of our men overseas. Billions of dollars will be needed to bring them home, to provide their¹⁰⁰ mustering out pay, and to care for the disabled.

"Other billions will be required to provide for contract¹²⁰ cancellations and to meet other costs incident to the liquidation of our war effort.

"All this will cost money.¹⁴⁰ We should make the Victory Loan the last of our organized drives, but for the benefit of the country and¹⁶⁰ for the benefit of its citizens, we should continue the sale of United States Savings Bonds, especially¹⁸⁰ under the payroll savings plan.

"By buying bonds—and holding them—we will consolidate the victory and²⁰⁰ sustain our economy."

No group has played a more important rôle in the successful financing of the war²²⁰ than the advertising people of America . . . and we are confident that we can count on you to see the²⁴⁰ job through for as long as the need exists.

Cordially yours, (250)

COPY FOR ENCLOSURE

Use this insignie during the Great Victory Loan.

The flaming torch of Liberty is²⁰ a significant choice as the official insignie of the Great Victory Loan.

Raised high to commemorate⁴⁰ glorious Victory, the torch also symbolizes vigilance for the new tasks that confront us. The healing⁶⁰ of the ill and maimed, the restoring of our sons to a happy and prosperous way of life, the maintenance of⁸⁰ a stable economy—these are victories yet to win.

To speed these tasks every publication in¹⁰⁰ Amer-

ica is asked to display this emblem during October, November, and December.

Your Nation is counting¹³⁰ on you to make this additional contribution to the success of the Great Victory Loan! (138)

By Wits and Wags

A FATHER was censuring his son for staying out late at night. Said he: "When I was your age, my father would not let me stay out after dark."

"Gee, Dad, your old man must have been an awful crab," said his son.

"How dare you, sir? I'll have you know that I had a better father than you have."

SIGN in the window of a piano studio in the downtown section of San Francisco:

"Piano Lessons: Special pains given to beginners."

"WHAT'S the idea of suddenly taking French lessons?"

"Oh, we've adopted a French refugee baby, and we want to be able to understand what he says when he begins to talk."

CITY HALL employee: I made over \$8,000 last year.

Friend: Honestly?

City Hall employee: Well, isn't that getting a little personal?

TEACHER: John, how do you define "ignorance"?

John: It's when you do not know something, and some one finds it out.

IT WAS BREAKFAST-TIME at the house of the eminent professor, who had spent the major part of the night in his laboratory.

"My dear," he said to his wife, "congratulate me! I have discovered a gas of hitherto unheard-of density, and I'm naming it after you!"

"AND are you really content to spend your life walking about the country begging?" asked the old lady severely.

"No, lady," answered the tramp. "Many's the time I wished I had a car."

The Art of Expression

(November O. G. A. Membership Test)

PEOPLE say to me sometimes: "You know, I have an idea if I could only express it." They forget that thought⁹⁰ is born in language and that it does not exist without words. Anything which cannot be expressed *is* not. The very⁹⁰ usefulness which we have is limited to the possibilities of expression.

Of all the things which man⁹⁰ has to do, there is nothing quite so necessary as that of impressing other people or expressing himself.⁹⁰ The whole of the knowledge of the world is compassed in a few books and is written.

We have progressed in the¹⁰⁰ mechanical arts, in science, and in the operation of thousands of little things that have been brought down through the¹⁰⁰ ages by the written word. There is nothing so great and so necessary as the ability to express¹⁰⁰ oneself through written or spoken language. (147)

On the Heights

(Junior O. G. A. Test for November)

My dear Jack:

These woodland trails in Autumn are beyond my feeble powers of expression. I took a book and a little lunch today to the table rock on one of the mountains, a spot called "Top of the World" which is owned by a⁹⁰ wealthy man in the city. Anyone with a zest for climbing rocks and heavily wooded trails will find that the⁹⁰ view from the rock repays him well for his efforts—a perfect panorama of the 27-mile lake sprinkled⁹⁰ with tiny islands. It was fascinating to watch the sailboats and motorboats plying back and forth between⁹⁰ the various hamlets.

You have guessed it—I didn't read very much, but I had one of the most thrilling days of¹³⁰ my young life.

Wish you could come up for a few days.

Yours, Gail (130)

Transcription Speed Practice

Dear Mr. Scott:

Printing is more than a craft—it is a business—and the printer who is a businessman must look ahead.

How do you compare with your competitors in service to your customers? Some customers drift away⁹⁰ from every business; how are you planning to replace them? Can you use your present production as a basis⁹⁰ for specializing in some particular kind of work? Are your customers permanently located and growing?⁹⁰ Or will they drop out now that the war is over?

Only you can answer these questions, but our company can¹⁰⁰ give you invaluable help on these large concerns of management as well as on equipment. A specially¹⁰⁰ trained representative of ours will be glad to tell you what concrete steps you can take now to prepare for¹⁰⁰ "tomorrow's" business. So if you have a problem to face, let one of our capable representatives assist you¹⁰⁰ in its successful solution.

If you would like to have a copy of our booklet "Plan Now for Tomorrow," drop¹⁰⁰ the enclosed coupon in the nearest mail box.

Yours truly, (190)

Dear Mr. Packard:

A trowel and individual attention to every brick and operation does⁹⁰ the work for the bricklayer. But the offset pressman can't do that. He has to depend upon his rollers for level⁹⁰ distribution and the qualities that make the ink lay properly and in the right places.

There is no⁹⁰ disputing that good rollers are necessary for the production of fine offset lithography. Every pressman⁹⁰ knows this, but it is humanly easy to delay replacement until the last minute.

Perhaps your rollers¹⁰⁰ are not giving you full production now. It may be time to replace them with tough, smooth, well-inking Litho-Print Offset¹⁰⁰ Rollers. You can depend on these rollers for properly inking the most delicate halftones or the heaviest¹⁰⁰ solids. Your local dealer will be found in the phone book. He will be able to supply you with almost any¹⁰⁰ size rollers.

Yours truly, (165)